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

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

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

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

Desiring to promote economic growth and create new employment opportunities;

Recognizing the different levels of economic development between the Parties;

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

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

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

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

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

HAVE AGREED as follows:
CHAPTER 1
GENERAL PROVISIONS

Article 1.1 : Establishment of a Free Trade Area

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

Article 1.2 : Objectives

The objectives of this Agreement are to:

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

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

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

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

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

Article 1.3 : Relations to Other Agreements

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

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

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

Article 1.4 : Extent of Obligations

In fulfilling its obligations and commitments under this Agreement, each Party shall ensure within its territory the observance by local governments and authorities and by non-governmental bodies in the exercise of powers delegated to them by central or local governments or authorities.
Article 1.5 : General Definitions

For the purposes of this Agreement, unless otherwise specified,

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

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

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

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

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

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

or their respective successors;

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

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

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

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

(d) premiums offered or collected on an imported good arising out of any tendering system in respect of the administration of quantitative import restrictions or tariff rate quotas; or
(e) duty imposed pursuant to any agricultural safeguard measure taken under the WTO Agreement on Agriculture;

**customs laws and regulations** means such laws and regulations administered and enforced by the customs authorities of the Parties concerning the importation, exportation, transit or transshipment of goods, as they relate to customs duties, charges, and other taxes, or to prohibitions, restrictions, and other similar controls with respect to the movement of controlled items across the boundary of the customs territory of each Party;

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

days means calendar days including weekends and holidays;

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

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

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

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

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

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

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

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

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

**measures adopted or maintained by a Party** means measures adopted or maintained by:
(a) central or local governments and authorities; and

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

**national** means:

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

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

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

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

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

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

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

**territory** means:

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

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

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

**UNCITRAL** means the United Nations Commission on International Trade Law;
WTO means the World Trade Organization; and

CHAPTER 2
NATIONAL TREATMENT AND MARKET ACCESS FOR GOODS

Article 2.1 : Scope

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

Section A : National Treatment

Article 2.2 : National Treatment on Internal Taxation and Regulation

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

Section B : Reduction or Elimination of Customs Duties

Article 2.3 : Reduction or Elimination of Customs Duties

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

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

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

4. If at any moment a Party reduces its applied most-favored-nation (hereinafter referred to as “MFN”) customs duty rate after the date of entry into force of this Agreement, that duty rate shall apply as regards trade covered by this Agreement if and for as long as it is lower than the customs duty rate calculated in accordance with its Schedule to Annex 2-A.
Article 2.4 : Standstill

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

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

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

Section C : Special Regimes

Article 2.5 : Temporary Admission of Goods

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

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

(b) goods intended for display or demonstration;

(c) commercial samples and advertising materials; and

(d) goods admitted for sports purposes.

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

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

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1 Definitions and contents can be regulated by the competent authority of the importing Party.
(a) be used solely by or under the personal supervision of a national or resident of the other Party in the exercise of the business activity, profession, or sport of that person;

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

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

(d) be capable of identification when exported;

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

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

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

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

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

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

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

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

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

   2 For greater certainty, nothing in this subparagraph shall be construed to prevent a Party from adopting or maintaining highway and railway safety or security measures of general application, or from preventing a vehicle or container from entering or exiting its territory in a location where the Party does not maintain a
(b) neither Party may require any security or impose any penalty or charge solely by reason of any difference between the port of entry and the port of departure of a container;

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

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

**Article 2.6 : Goods Re-Entered after Repair or Alteration**

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

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

   (b) has increased the value of the good.

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

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

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

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

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

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

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customs port. Each Party may provide a list of ports available for exit of containers in accordance with its domestic laws and regulations.
Section D: Non-Tariff Measures

Article 2.8: Import and Export Restrictions

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

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

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

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

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

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

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

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

4. In the event that a Party, in accordance with its WTO rights and obligations, adopts or maintains a prohibition or restriction on the importation of a good from a non-Party, the Parties, upon request of either Party, shall consult with a view to avoiding undue interference with or distortion of pricing, marketing, or distribution arrangements in the territory of the other Party.
5. Neither Party may, as a condition for engaging in importation or for the importation of a good, require a person of the other Party to establish or maintain a contractual or other relationship with a distributor in its territory.

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

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

Article 2.9: Import Licensing

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

2. (a) Within 30 days after this Agreement enters into force, each Party shall notify the other Party of its existing import licensing procedures, if any. The notification shall:
   
   (i) include the information specified in Article 5 of the Import Licensing Agreement; and
   
   (ii) be without prejudice as to whether the import licensing procedure is consistent with this Agreement.

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

Article 2.10: Administrative Fees and Formalities

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

Article 2.11: Trade Related Non-Tariff Measures

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

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5 For the purposes of this paragraph and for greater certainty, in determining whether a measure is inconsistent with the Import Licensing Agreement, the Parties shall apply the definition of “import licensing” contained in that Agreement.
Parties and that any such measures are not prepared, adopted or applied with a view to or with the effect of creating unnecessary obstacles to trade between the Parties.

Article 2.12 : Administration and Implementation of Tariff Rate Quotas

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

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

Section E : General and Institutional Provisions

Article 2.13 : Measures to Safeguard the Balance of Payments

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

Article 2.14 : Committee on Trade in Goods

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

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

3. The Committee’s functions shall include:

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

   (b) considering issues relating to non-tariff measures and addressing barriers to trade in goods between the Parties with a view to ensuring WTO rights and obligations and facilitating trade between the Parties, and, if appropriate, referring such matters to the Joint Committee for its consideration;
(c) reviewing the amendments to the Harmonized System to ensure that each Party's obligations under this Agreement are not altered, and consulting to resolve any conflicts between:

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

(ii) Annex 2-A and national nomenclatures;

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

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

Section F: Definitions

Article 2.15: Definitions

For the purposes of this Chapter:

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

consumed means:

(a) actually consumed; or

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

duty-free means free of customs duty;

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

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

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

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

**performance requirement** means a requirement that:

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

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

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

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

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

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

(f) subsequently exported;

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

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

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

**printed advertising materials** means selected goods classified in Chapter 49 of the Harmonized System, including brochures, pamphlets, leaflets, trade catalogues, yearbooks published by trade associations, tourist promotional materials, and posters, that are used to promote, publicize, or advertise a good or service, are essentially intended to advertise a good or service, and are supplied free of charge.
ANNEX 2-A

REDUCTION OR ELIMINATION OF CUSTOMS DUTIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TARIFF SCHEDULE OF KOREA

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

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

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

   (b) customs duties on originating goods provided for in the items in staging category “B-1” shall remain at base rates before 1 January 2016, and be reduced not less than by 20 percent of the Korea-ASEAN FTA’s applied MFN customs duty rates⁴ not later than 1 January 2016⁵;

   (c) customs duties on originating goods provided for in the items in staging category “C” shall remain at base rates before 1 January 2016, and be reduced not less than by 50 percent of the Korea-ASEAN FTA’s applied MFN customs duty rates not later than 1 January 2016⁶; and

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

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⁴ “Korea-ASEAN FTA’s applied MFN customs duty rates” means Korea’s applied rates as of 1 January 2005.

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

⁶ For greater certainty, if the reduced customs duty rate in this subparagraph is higher than the base rate, the base rate shall apply and remain thereafter.
1. **Relation to the Harmonized Tariff Schedule of Viet Nam (hereinafter referred to as “HSVN”).** The provisions of this Schedule are generally expressed in terms of the HSVN, and the interpretation of the provisions of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the HSVN. To the extent that provisions of this Schedule are identical to the corresponding provisions of the HSVN, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the HSVN.

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

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

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

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

   (d) customs duties on originating goods provided for in the items in staging category “B-2” shall remain at base rates before 1 January 2021, and be reduced not less than by 20 percent of the Korea-ASEAN FTA’s applied MFN customs duty rates\(^7\) not later than 1 January 2021\(^8\).

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\(^7\) “Korea-ASEAN FTA’s applied MFN customs duty rates” means Viet Nam’s applied rates as of 1 January 2005.

\(^8\) For greater certainty, if the reduced customs duty rate in this subparagraph is higher than the base rate, the base rate shall apply and remain thereafter.
APPENDIX 2-A-1

TARIFF RATE QUOTA ADMINISTRATION OF KOREA

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

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

<table>
<thead>
<tr>
<th>Year</th>
<th>Quantity (Metric Tons)</th>
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<tbody>
<tr>
<td>1</td>
<td>10,000</td>
</tr>
<tr>
<td>2</td>
<td>11,000</td>
</tr>
<tr>
<td>3</td>
<td>12,100</td>
</tr>
<tr>
<td>4</td>
<td>13,310</td>
</tr>
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<td>5</td>
<td>14,641</td>
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<td>6</td>
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After year six, the in-quota quantity shall remain the same as the quantity of year six;

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

(c) Subparagraphs (a) and (b) shall apply to the following HSK provisions: 0306161090, 0306169090, 0306171090, 0306179090, 0306261000, 0306271000, and 1605219000.
### ANNEX 2-A

**TARIFF SCHEDULE OF KOREA**

**SECTION A**

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<th>Staging Category</th>
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<tr>
<td></td>
<td>- Other</td>
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<td>1,879won/kg, whichever is the greater</td>
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<td>Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)</td>
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<td>Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)</td>
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<td>Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus)</td>
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<td>Turbots (Psetta maxima)</td>
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<td>Yellowfin tunas (Thunnus albacares)</td>
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<td>Skipjack or stripe-bellied bonito</td>
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<td>Bigeye tunas (Thunnus obesus)</td>
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<td>Pacific bluefin tunas (Thunnus orientalis)</td>
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<td>Herrings (Clupea harengus, Clupea pallasii)</td>
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<td>Sardines (Sardina pilchardus, Sardinops spp., sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus))</td>
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<td>Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)</td>
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<td>Jack and horse mackerel (Trachurus spp.)</td>
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<td>Cobia (Rachycentron canadum)</td>
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<tr>
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<td>Rays</td>
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<tr>
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<td>Skates</td>
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</tr>
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<td>0303892000</td>
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<td>Red horsehead fish (Branchiostegus Japonicus)</td>
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<td>Puffers</td>
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<td>Rock fish (including pacific ocean perch)</td>
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<td>Angler (Monkfish)</td>
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<td>Hagfish (Pacific, Atlantic)</td>
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<td>Croakers</td>
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<td>Anchovy</td>
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<td>Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)</td>
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<td>Snow crab</td>
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<td>20, See Appendix 2-A-1 of the Schedule of Korea</td>
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<td>Other fermented or acidified milk and cream</td>
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<td>Curd</td>
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<td>Processed cheese, not grated or powdered</td>
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<td>Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti</td>
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<td>Camembert cheese</td>
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<td>27</td>
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<td>Other</td>
<td>27</td>
<td>B-1</td>
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<tr>
<td>0407210000</td>
<td>Of fowls of the species Gallus domesticus</td>
<td>20</td>
<td>Y-3</td>
</tr>
<tr>
<td>0407290000</td>
<td>Other</td>
<td>20</td>
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<td>0408991000</td>
<td>Of fowls of the species Gallus domesticus</td>
<td>41.6</td>
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<td>0409000000</td>
<td>Natural honey.</td>
<td>243% or 1,864won/kg, whichever is the greater</td>
<td>Y-15</td>
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<td>Powder of bones</td>
<td>20</td>
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<tr>
<td>0507901110</td>
<td>In whole</td>
<td>20</td>
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<td>Chrysanthemums</td>
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<td>Lilies(Lilium spp.)</td>
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<td>Gypsophila</td>
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</tr>
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<td>0701100000</td>
<td>For seed</td>
<td>304</td>
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<tr>
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<td>0702000000</td>
<td>Tomatoes, fresh or chilled.</td>
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<tr>
<td>0703101000</td>
<td>Onions</td>
<td>135% or 180won/kg, whichever is the greater</td>
<td>E</td>
</tr>
<tr>
<td>0703201000</td>
<td>Peeled</td>
<td>360% or 1,800won/kg, whichever is the greater</td>
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</tr>
<tr>
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<td>Other</td>
<td>360% or 1,800won/kg, whichever is the greater</td>
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<tr>
<td>0704100000</td>
<td>Cauliflowers and headed broccoli</td>
<td>20</td>
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</tr>
<tr>
<td>0704200000</td>
<td>Brussels sprouts</td>
<td>20</td>
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<td>0709200000</td>
<td>Asparagus</td>
<td>20</td>
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<td>0709517000</td>
<td>Cultivated mushrooms (Agaricus bisporus)</td>
<td>20</td>
<td>Y-3</td>
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<tr>
<td>0709592000</td>
<td>Oak mushrooms</td>
<td>20</td>
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<tr>
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<td>Sweet peppers (bell type)</td>
<td>270% or 6,210won/kg, whichever is the greater</td>
<td>E</td>
</tr>
<tr>
<td>0709609000</td>
<td>Other</td>
<td>270% or 6,210won/kg, whichever is the greater</td>
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</tr>
<tr>
<td>0709930000</td>
<td>Pumpkins, squash and gourds(Cucurbita spp.)</td>
<td>20</td>
<td>S-1</td>
</tr>
<tr>
<td>0709999000</td>
<td>Other</td>
<td>- Pumpkins, squash and gourds(other than Cucurbita spp.)</td>
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<td>0710802000</td>
<td>Garlic</td>
<td>27</td>
<td>Y-10</td>
</tr>
<tr>
<td>0710807000</td>
<td>Fruits of the genus Capsicum or of the genus Pimenta</td>
<td>27</td>
<td>E</td>
</tr>
<tr>
<td>0711901000</td>
<td>Garlic</td>
<td>360% or 1,800won/kg, whichever is the greater</td>
<td>E</td>
</tr>
<tr>
<td>0711905091</td>
<td>Fruits of the genus capsicum or of the genus pimenta</td>
<td>270% or 6,210won/kg, whichever is the greater</td>
<td>E</td>
</tr>
<tr>
<td>0712200000</td>
<td>Onions</td>
<td>135% or 180won/kg, whichever is the greater</td>
<td>E</td>
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<tr>
<td>0712391020</td>
<td>Oak mushrooms</td>
<td>20</td>
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<tr>
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<td>Garlic</td>
<td>360% or 1,800won/kg, whichever is the greater</td>
<td>Y-10</td>
</tr>
<tr>
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<td>Bracken</td>
<td>30% or 1,807won/kg, whichever is the greater</td>
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<td>Welsh onions</td>
<td>20</td>
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<td>0712902040</td>
<td>Carrots</td>
<td>20</td>
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<td>20</td>
<td>Y-5</td>
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<td>0712902070</td>
<td>Taro stems</td>
<td>20</td>
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<td>Sweet corn for seeds</td>
<td>370</td>
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<td>Sweet corn, excluding those for seeds</td>
<td>370</td>
<td>B-1</td>
</tr>
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<td>For seed</td>
<td>607.5</td>
<td>B-1</td>
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<td>For seed</td>
<td>420.8</td>
<td>B-1</td>
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<tr>
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<td>Other</td>
<td>420.8</td>
<td>Y-15</td>
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<td>E</td>
</tr>
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<td>0713339000</td>
<td>Other</td>
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<td>E</td>
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<td>Bambara beans(Vigna subterranea or Voandzeia subterranea)</td>
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<td>Cow peas(Vigna unguiculata)</td>
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<td>0713390000</td>
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<td>Lentils</td>
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<td>887.4</td>
<td>E</td>
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<td>887.4</td>
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<td>Pellets</td>
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<td>E</td>
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<td>887.4</td>
<td>E</td>
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<td>45</td>
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<td>385% or 338won/kg, whichever is the greater</td>
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<td>385</td>
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<td>385</td>
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</tr>
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<td>Frozen</td>
<td>20</td>
<td>Y-5</td>
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<tr>
<td>0714309000</td>
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<td>20</td>
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<td>Other</td>
<td>385</td>
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<tr>
<td>0801310000</td>
<td>In shell</td>
<td>8</td>
<td>Y-5</td>
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<td>8</td>
<td>Y-5</td>
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<tr>
<td>0802310000</td>
<td>In shell</td>
<td>45</td>
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<td>30</td>
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<td>In shell</td>
<td>219.4% or 1,470won/kg, whichever is the greater</td>
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<td>219.4% or 1,470won/kg, whichever is the greater</td>
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<td>In shell</td>
<td>566.8% or 2,664won/kg, whichever is the greater</td>
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<td>566.8% or 2,664won/kg, whichever is the greater</td>
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<td>Plantains</td>
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<td>Y-10</td>
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<td>Dates</td>
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<td>Pineapples</td>
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<td>Guavas</td>
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<td>Mangoes</td>
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<td>Y-10</td>
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<td>Mangosteens</td>
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<td>Y-10</td>
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<td>0805100000</td>
<td>Oranges</td>
<td>50</td>
<td>E</td>
</tr>
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<td>0805201000</td>
<td>Korean citrus</td>
<td>144</td>
<td>E</td>
</tr>
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<td>0805209000</td>
<td>Other</td>
<td>144</td>
<td>E</td>
</tr>
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<td>0805501000</td>
<td>Lemons (Citrus limon, Citrus limonum)</td>
<td>20</td>
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<tr>
<td>0805900000</td>
<td>Other</td>
<td>144</td>
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<td>Fresh</td>
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<td>B-1</td>
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<td>S-1</td>
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<td>Papaws (papayas)</td>
<td>30</td>
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<td>Pears</td>
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<td>E</td>
</tr>
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<td>0809210000</td>
<td>Sour cherries(Prunus cerasus)</td>
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<tr>
<td>0809290000</td>
<td>Other</td>
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<td>Peaches, including nectarines</td>
<td>45</td>
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<td>Sloes</td>
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<td>Strawberries</td>
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<td>Kiwifruit</td>
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<td>Durians</td>
<td>45</td>
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<tr>
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<td>Sweet persimmons</td>
<td>45</td>
<td>B-1</td>
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<tr>
<td>0810709000</td>
<td>Other</td>
<td>20</td>
<td>S-1</td>
</tr>
<tr>
<td>0810903000</td>
<td>Jujubes</td>
<td>611.5% or 5,800 won/kg, whichever is the greater</td>
<td>B-1</td>
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<td>Mumes</td>
<td>20</td>
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<tr>
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<td>Other</td>
<td>45</td>
<td>Y-10</td>
</tr>
<tr>
<td>0811100000</td>
<td>Strawberries</td>
<td>20</td>
<td>S-1</td>
</tr>
<tr>
<td>0811901000</td>
<td>Chestnuts</td>
<td>30</td>
<td>B-1</td>
</tr>
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<td>0811902000</td>
<td>Jujubes</td>
<td>30</td>
<td>B-1</td>
</tr>
<tr>
<td>0811909000</td>
<td>Other</td>
<td>30</td>
<td>Y-10</td>
</tr>
<tr>
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<td>Cherries</td>
<td>20</td>
<td>S-1</td>
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</tr>
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<td>0813300000</td>
<td>Apples</td>
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<td>B-1</td>
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<td>Persimmons</td>
<td>50</td>
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<tr>
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<td>Jujubes</td>
<td>611.5% or 5,800 won/kg, whichever is the greater</td>
<td>B-1</td>
</tr>
<tr>
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<td>Other</td>
<td>45</td>
<td>Y-10</td>
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<tr>
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<td>Mixtures of nuts or dried fruits of this Chapter</td>
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<td>S-1</td>
</tr>
<tr>
<td>0814001000</td>
<td>Peel of citrus fruit</td>
<td>20</td>
<td>Y-5</td>
</tr>
<tr>
<td>0902100000</td>
<td>Green tea (not fermented) in immediate packings of a content not exceeding 3 kg</td>
<td>513.6</td>
<td>E</td>
</tr>
<tr>
<td>0902200000</td>
<td>Other green tea (not fermented)</td>
<td>513.6</td>
<td>E</td>
</tr>
<tr>
<td>0904210000</td>
<td>Dried, neither crushed nor ground</td>
<td>270% or 6,210 won/kg, whichever is the greater</td>
<td>E</td>
</tr>
<tr>
<td>0904220000</td>
<td>Crushed or ground</td>
<td>270% or 6,210 won/kg, whichever is the greater</td>
<td>E</td>
</tr>
<tr>
<td>0910111000</td>
<td>Fresh or chilled</td>
<td>377.3% or 931 won/kg, whichever is the greater</td>
<td>B-1</td>
</tr>
<tr>
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<td>Dried</td>
<td>377.3% or 931 won/kg, whichever is the greater</td>
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<td>0910119000</td>
<td>Other</td>
<td>377.3% or 931 won/kg, whichever is the greater</td>
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<tr>
<td>0910121000</td>
<td>Fresh or chilled</td>
<td>377.3% or 931 won/kg, whichever is the greater</td>
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<td>377.3% or 931 won/kg, whichever is the greater</td>
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<td>377.3% or 931 won/kg, whichever is the greater</td>
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<tr>
<td>1003101000</td>
<td>Malting barley</td>
<td>513</td>
<td>C</td>
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<tr>
<td>1003102000</td>
<td>Unhulled barley</td>
<td>324% or 326 won/kg, whichever is the greater</td>
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<tr>
<td>1003103000</td>
<td>Naked barley</td>
<td>299.7% or 361 won/kg, whichever is the greater</td>
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</tr>
<tr>
<td>1003109000</td>
<td>Other</td>
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<td>C</td>
</tr>
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<td>1003901000</td>
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<td>513</td>
<td>C</td>
</tr>
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<td>1003902000</td>
<td>Unhulled barley</td>
<td>324% or 326 won/kg, whichever is the greater</td>
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</tr>
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<td>1003903000</td>
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<td>299.7% or 361 won/kg, whichever is the greater</td>
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</tr>
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<td>Rice in the husk (paddy or rough)</td>
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<td>Nonglutinous</td>
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<td>-</td>
<td>R</td>
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<td>Barley flour</td>
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<td>1102902000</td>
<td>Rice flour</td>
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</tr>
<tr>
<td>1103192000</td>
<td>Of oats</td>
<td>554.8</td>
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</tr>
<tr>
<td>1103193000</td>
<td>Of rice</td>
<td>-</td>
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<td>In shell</td>
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<td>B-1</td>
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<td>In airtight containers</td>
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- Fibreboard of a density exceeding 0.5g/cm³ but not exceeding 0.8g/cm³

- a density exceeding 0.35g/cm³ but not exceeding 0.5g/cm³

- Of a thickness less than 12 mm but not less than 6 mm

- Of a thickness less than 15 mm but not less than 12 mm

- Of a thickness not less than 15 mm

b. Other, with at least one outer ply of non-coniferous wood

- Of a thickness less than 12 mm but not less than 6 mm

- Of a thickness less than 15 mm but not less than 12 mm

- Of a thickness not less than 15 mm

c. other, except both outer ply of coniferous wood

- Of a thickness not less than 6 mm

- Of a thickness less than 12 mm but not less than 6 mm

- Of a thickness less than 15 mm but not less than 12 mm

- Of a thickness not less than 15 mm

d. Other, with at least one outer ply of non-coniferous wood

- except those of at least one ply of tropical wood specified in Subheading Note 2 to this Chapter, and of at least one layer of particle board

- except those of at least one ply of tropical wood specified in Subheading Note 2 to this Chapter, and of both outer ply of coniferous wood
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<tr>
<td></td>
<td>- Plywood, With both outer ply of coniferous wood</td>
<td>8</td>
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<tr>
<td></td>
<td>- Plywood(other)</td>
<td>8</td>
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<tr>
<td></td>
<td>- Floor board</td>
<td>8</td>
<td>B-1</td>
</tr>
<tr>
<td></td>
<td>- Other(Veneered panels and similar laminated wood)</td>
<td>8</td>
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<tr>
<td>4412991011</td>
<td>Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness</td>
<td>10</td>
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<td>4412991019</td>
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<td>Floor board, other</td>
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<td>Other, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness</td>
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<tr>
<td>4413000000</td>
<td>Densified wood, in blocks, plates, strips or profile shapes.</td>
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<tr>
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<td>5106109000</td>
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<td>Mixed with polyester fiber</td>
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<td>Mixed with polyamide fiber</td>
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<td>Yarn of wool</td>
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<tr>
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<td>Yarn of fine animal hair</td>
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<td>Yarn of wool</td>
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<td>5110000000</td>
<td>Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.</td>
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<td>Of wool</td>
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<td>Containing 85 % or more by weight of cotton</td>
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<td>Graduated compression hosiery (for example, stockings for varicose veins)</td>
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<tr>
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<td>7005213000</td>
<td>More than 3 mm but not more than 4 mm in thickness</td>
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<td>Of which the maximum cross-sectional dimension exceeds 6 mm</td>
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<td>Internal combustion engines for ships</td>
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<td>Of internal combustion engines with a rating not exceeding 300 kW</td>
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<td>Of internal combustion engines with a rating exceeding 300 kW, but not exceeding 2,000 kW</td>
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<td>For marine</td>
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<td>Y-3</td>
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<td>For transportation of goods</td>
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## ANNEX 2-A

### TARIFF SCHEDULE OF VIET NAM

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<td>- - - Other alpha olefins</td>
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<td>27101290</td>
<td>- - - Other</td>
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<td>- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polychlorinated biphenyls (PBBs)</td>
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<td>- - In aqueous solution (soda lye or liquid soda)</td>
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<td>- - Dioctyl orthophthalates</td>
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<td>- - Dinonyl or didecyl orthophthalates</td>
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<td>- - Dibutyl orthophthalates</td>
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<td>- - Other</td>
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<td>- - Lysine and its esters; salts thereof</td>
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<td>- - - Other salts</td>
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<td>- - - Non-sterile</td>
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<td>- - - Other</td>
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<td>- - Amoxicillin and its salts</td>
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<td>- - - Containing penicillin G (excluding penicillin G benzathine), phenoxy methyl penicillin or salts thereof</td>
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<td>- - - Containing ampicillin, amoxycillin or salts thereof, of a kind taken orally</td>
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<td>- - - Of a kind taken orally</td>
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<td>- - - Of medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases</td>
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<td>- - - Other</td>
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<td>- - - Feed grade</td>
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<td>- - - Other</td>
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<td>- - - Calcined phosphatic fertilisers</td>
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<td>- - - Superphosphates and calcined phosphatic fertilisers</td>
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<td>- - - Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium</td>
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<td>- - - Varnishes (including lacquers)</td>
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<td>- - - Not exceeding 100oC heat resistance</td>
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<td>- - Polyurethane tar coatings</td>
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<td>Perfumes and toilet waters.</td>
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<td>- - Lip make-up preparations</td>
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<td>- - Eye make-up preparations</td>
<td>25</td>
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<td>- - Manicure and pedicure preparations</td>
<td>22</td>
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<td>- - - Powders, whether or not compressed</td>
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<td>- - - Anti-acne creams</td>
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<tr>
<td>33049930</td>
<td>- - - Other face or skin creams and lotions</td>
<td>20</td>
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<td>- - Preparations for permanent waving or straightening</td>
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<td>- - Pre-shave, shaving or after-shave preparations</td>
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<td>- - Perfumed bath salts and other bath preparations</td>
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<td>- - - Medicated products</td>
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<td>- - - Bath soap</td>
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<td>- - - Other, of felt or nonwovens, impregnated, coated or covered with soap or detergent</td>
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<td>- - - Of felt or nonwovens, impregnated, coated or covered with soap or detergent</td>
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<td>- - Other</td>
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<td>- - Syringes, needles, cannulae and the like</td>
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<td>- - Halogenated</td>
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<td>39189011</td>
<td>- - Ties, of polyethylene</td>
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<td>- - Baths</td>
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<td>- Lavatory seats and covers</td>
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<td>- - Parts of flushing cisterns</td>
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<td>- - - Flushing cisterns equipped with their mechanisms</td>
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<td>- Tableware and kitchenware</td>
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<td>- - Bed pans, urinals (portable type) or chamber-pots</td>
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<td>- - Other</td>
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<td>- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l</td>
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<td>- Doors, windows and their frames and thresholds for doors</td>
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<td>- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof</td>
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<td>- Fittings for furniture, coachwork or the like</td>
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<td>- Of a kind used on motor cars (including station wagons and racing cars)</td>
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<td>- - Of a width not exceeding 450mm</td>
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<td>- - Other</td>
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<td>- Of a kind used on motorcycles</td>
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<td>- Of a kind used on bicycles</td>
<td>35</td>
<td>S-3</td>
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<tr>
<td>40119930</td>
<td>- - Other, of a width exceeding 450 mm</td>
<td>10</td>
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<td>- - Other</td>
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<td>- - - Suitable for fitting to tyres of a width not exceeding 450 mm</td>
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<td>- Of a kind used on bicycles</td>
<td>35</td>
<td>S-3</td>
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<td>- - - Suitable for fitting to tyres of a width exceeding 450 mm</td>
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<tr>
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<td>- - Of a kind used on motorcycles</td>
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<td>S-3</td>
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<td>- - - Suitable for fitting to tyres of a width exceeding 450 mm</td>
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<td>40161020</td>
<td>- - Floor tiles and wall tiles</td>
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<tr>
<td>40161090</td>
<td>- - Other</td>
<td>20</td>
<td>Y-10</td>
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<tr>
<td>40169913</td>
<td>- - - Weatherstripping, of a kind used on motor vehicles of heading 87.02, 87.03 or 87.04</td>
<td>10</td>
<td>B-2</td>
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<tr>
<td>40169914</td>
<td>- - - Other, for vehicles of heading 87.02, 87.03, 87.04, 87.05 or 87.11</td>
<td>10</td>
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<tr>
<td>48010010</td>
<td>- Weighing not more than 55g/m²</td>
<td>20</td>
<td>Y-10</td>
</tr>
<tr>
<td>48010090</td>
<td>- Other</td>
<td>20</td>
<td>B-2</td>
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<tr>
<td>48021000</td>
<td>- Hand-made paper and paperboard</td>
<td>20</td>
<td>B-2</td>
</tr>
<tr>
<td>48025490</td>
<td>- - Other</td>
<td>20</td>
<td>B-2</td>
</tr>
<tr>
<td>48025520</td>
<td>- - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks</td>
<td>20</td>
<td>B-2</td>
</tr>
<tr>
<td>48025550</td>
<td>- - Base paper of a kind used to manufacture release paper</td>
<td>5</td>
<td>B-2</td>
</tr>
<tr>
<td>48025590</td>
<td>- - Other</td>
<td>20</td>
<td>B-2</td>
</tr>
<tr>
<td>48025620</td>
<td>- - Fancy paper and paperboard including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks</td>
<td>25</td>
<td>B-2</td>
</tr>
<tr>
<td>48025690</td>
<td>- - Other</td>
<td>20</td>
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</tr>
<tr>
<td>48025790</td>
<td>- - Other</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>48025821</td>
<td>- - - In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state</td>
<td>20</td>
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<td>HS code (HS 2012)</td>
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<td>Base rate</td>
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<td>48025829</td>
<td>- - - Other</td>
<td>20</td>
<td>B-2</td>
</tr>
<tr>
<td>48025890</td>
<td>- - - Other</td>
<td>20</td>
<td>B-2</td>
</tr>
<tr>
<td>48026130</td>
<td>- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks</td>
<td>20</td>
<td>B-2</td>
</tr>
<tr>
<td>48026190</td>
<td>- - - Other</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>48026210</td>
<td>- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks, in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state</td>
<td>20</td>
<td>B-2</td>
</tr>
<tr>
<td>48026220</td>
<td>- - - Other fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks</td>
<td>20</td>
<td>B-2</td>
</tr>
<tr>
<td>48026900</td>
<td>- - Other</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>4802690090</td>
<td>- - Other</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>48042190</td>
<td>- - Other</td>
<td>17</td>
<td>Y-10</td>
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<tr>
<td>48044190</td>
<td>- - Other</td>
<td>20</td>
<td>B-2</td>
</tr>
<tr>
<td>48052510</td>
<td>- - - Weighing less than 225 g/m²</td>
<td>10</td>
<td>S-2</td>
</tr>
<tr>
<td>48052590</td>
<td>- - - Other</td>
<td>10</td>
<td>Y-5</td>
</tr>
<tr>
<td>48142000</td>
<td>- 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</td>
<td>25</td>
<td>S-3</td>
</tr>
<tr>
<td>48149000</td>
<td>- Other</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>48191000</td>
<td>- Cartons, boxes and cases, of corrugated paper or paperboard</td>
<td>15</td>
<td>S-2</td>
</tr>
<tr>
<td>48192000</td>
<td>- Folding cartons, boxes and cases, of non-corrugated paper or paperboard</td>
<td>15</td>
<td>S-2</td>
</tr>
<tr>
<td>48211010</td>
<td>- - Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>48211090</td>
<td>- - Other</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>48219010</td>
<td>- - Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>48219090</td>
<td>- - Other</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>52081200</td>
<td>- Plain weave, weighing more than 100 g/m²</td>
<td>12</td>
<td>Y-10</td>
</tr>
<tr>
<td>52081900</td>
<td>- - Other fabrics</td>
<td>12</td>
<td>Y-3</td>
</tr>
<tr>
<td>52083900</td>
<td>- - Other fabrics</td>
<td>12</td>
<td>Y-3</td>
</tr>
<tr>
<td>52085210</td>
<td>- - Printed by the traditional batik process</td>
<td>12</td>
<td>Y-5</td>
</tr>
<tr>
<td>52085290</td>
<td>- - Other</td>
<td>12</td>
<td>Y-10</td>
</tr>
<tr>
<td>52092900</td>
<td>- - Other fabrics</td>
<td>12</td>
<td>Y-3</td>
</tr>
<tr>
<td>52094200</td>
<td>- - Denim</td>
<td>12</td>
<td>Y-10</td>
</tr>
<tr>
<td>52094900</td>
<td>- - Other fabrics</td>
<td>12</td>
<td>Y-3</td>
</tr>
<tr>
<td>52103900</td>
<td>- - Other fabrics</td>
<td>12</td>
<td>Y-5</td>
</tr>
<tr>
<td>52104100</td>
<td>- - Plain weave</td>
<td>12</td>
<td>Y-5</td>
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<tr>
<td>52111100</td>
<td>- - Plain weave</td>
<td>12</td>
<td>Y-5</td>
</tr>
<tr>
<td>52111200</td>
<td>- - 3-thread or 4-thread twill, including cross twill</td>
<td>12</td>
<td>Y-10</td>
</tr>
<tr>
<td>52121300</td>
<td>- - Dyed</td>
<td>12</td>
<td>Y-3</td>
</tr>
<tr>
<td>54071090</td>
<td>- - Other</td>
<td>12</td>
<td>Y-3</td>
</tr>
<tr>
<td>55121100</td>
<td>- - Unbleached or bleached</td>
<td>12</td>
<td>Y-3</td>
</tr>
<tr>
<td>55121900</td>
<td>- - Other</td>
<td>12</td>
<td>Y-10</td>
</tr>
<tr>
<td>55129900</td>
<td>- - Other</td>
<td>12</td>
<td>Y-3</td>
</tr>
<tr>
<td>55131900</td>
<td>- - Other woven fabrics</td>
<td>12</td>
<td>Y-3</td>
</tr>
<tr>
<td>55151100</td>
<td>- - Mixed mainly or solely with viscose rayon staple fibres</td>
<td>12</td>
<td>Y-10</td>
</tr>
<tr>
<td>55151900</td>
<td>- - Other</td>
<td>12</td>
<td>Y-3</td>
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<tr>
<td>HS code (HS 2012)</td>
<td>Description</td>
<td>Base</td>
<td>Staging Category</td>
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<td>-----------------------------------------------------------------------------</td>
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<tr>
<td>55161200</td>
<td>- - Dyed</td>
<td>12</td>
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<tr>
<td>56039200</td>
<td>- - Weighing more than 25 g/m² but not more than 70 g/m²</td>
<td>12</td>
<td>Y-10</td>
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<tr>
<td>56039400</td>
<td>- - Weighing more than 150 g/m²</td>
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<td>Y-3</td>
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<tr>
<td>58019091</td>
<td>- - Impregnated, coated, covered or laminated</td>
<td>12</td>
<td>Y-5</td>
</tr>
<tr>
<td>58019099</td>
<td>- - Other</td>
<td>12</td>
<td>S-2</td>
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<tr>
<td>58041091</td>
<td>- - Impregnated, coated, covered or laminated</td>
<td>12</td>
<td>Y-5</td>
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<tr>
<td>58041099</td>
<td>- - Other</td>
<td>12</td>
<td>S-2</td>
</tr>
<tr>
<td>60019100</td>
<td>- - Of cotton</td>
<td>12</td>
<td>S-2</td>
</tr>
<tr>
<td>60019991</td>
<td>- - - - Containing elastomeric yarn or rubber thread</td>
<td>12</td>
<td>Y-5</td>
</tr>
<tr>
<td>60019999</td>
<td>- - - - Other</td>
<td>12</td>
<td>Y-3</td>
</tr>
<tr>
<td>60029000</td>
<td>- Other</td>
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<td>Y-3</td>
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<tr>
<td>63090000</td>
<td>Worn clothing and other worn articles.</td>
<td>100</td>
<td>A</td>
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<tr>
<td>63101010</td>
<td>- - Used or new rags</td>
<td>50</td>
<td>B-2</td>
</tr>
<tr>
<td>63101090</td>
<td>- - Other</td>
<td>50</td>
<td>B-2</td>
</tr>
<tr>
<td>63109010</td>
<td>- - Used or new rags</td>
<td>50</td>
<td>B-2</td>
</tr>
<tr>
<td>63109090</td>
<td>- - Other</td>
<td>50</td>
<td>B-2</td>
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<tr>
<td>64062000</td>
<td>- Outer soles and heels, of rubber or plastics</td>
<td>30</td>
<td>Y-5</td>
</tr>
<tr>
<td>68109100</td>
<td>- Prefabricated structural components for building or civil engineering</td>
<td>35</td>
<td>S-3</td>
</tr>
<tr>
<td>69111000</td>
<td>- Tableware and kitchenware</td>
<td>35</td>
<td>E</td>
</tr>
<tr>
<td>69119000</td>
<td>- Other</td>
<td>35</td>
<td>E</td>
</tr>
<tr>
<td>69120000</td>
<td>Ceramic tableware, kitchenware, other household articles and</td>
<td>35</td>
<td>S-3</td>
</tr>
<tr>
<td></td>
<td>toilet articles, other than of porcelain or china</td>
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<td></td>
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<tr>
<td>70031220</td>
<td>- - Other, in square or rectangular shape (including with 1, 2, 3 or 4</td>
<td>40</td>
<td>S-3</td>
</tr>
<tr>
<td></td>
<td>corners cut</td>
<td></td>
<td></td>
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<tr>
<td>70031290</td>
<td>- - Other</td>
<td>40</td>
<td>S-3</td>
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<tr>
<td>70031990</td>
<td>- - Other</td>
<td>40</td>
<td>S-3</td>
</tr>
<tr>
<td>70032000</td>
<td>- Wired sheets</td>
<td>40</td>
<td>S-3</td>
</tr>
<tr>
<td>70033000</td>
<td>- Profiles</td>
<td>40</td>
<td>S-3</td>
</tr>
<tr>
<td>70042090</td>
<td>- - Other</td>
<td>40</td>
<td>S-3</td>
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<tr>
<td>70049090</td>
<td>- - Other</td>
<td>40</td>
<td>S-3</td>
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<tr>
<td>70051090</td>
<td>- - Other</td>
<td>30</td>
<td>S-3</td>
</tr>
<tr>
<td>70052190</td>
<td>- - Other</td>
<td>40</td>
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<td>- - Other</td>
<td>40</td>
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<tr>
<td>70053000</td>
<td>- Wired glass</td>
<td>25</td>
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<tr>
<td>70060090</td>
<td>- Other</td>
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<tr>
<td>70071110</td>
<td>- - Suitable for vehicles of Chapter 87</td>
<td>15</td>
<td>Y-10</td>
</tr>
<tr>
<td>70072110</td>
<td>- - Suitable for vehicles of Chapter 87</td>
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<tr>
<td>70080000</td>
<td>Multiple-walled insulating units of glass.</td>
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<td>S-3</td>
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<tr>
<td>70091000</td>
<td>- Rear-view mirrors for vehicles</td>
<td>15</td>
<td>Y-10</td>
</tr>
<tr>
<td>70099100</td>
<td>- - Unframed</td>
<td>25</td>
<td>S-3</td>
</tr>
<tr>
<td>70099200</td>
<td>- - Framed</td>
<td>30</td>
<td>S-3</td>
</tr>
<tr>
<td>70131000</td>
<td>- Of glass-ceramics</td>
<td>35</td>
<td>E</td>
</tr>
<tr>
<td>70132200</td>
<td>- - Of lead crystal</td>
<td>30</td>
<td>S-3</td>
</tr>
<tr>
<td>70132800</td>
<td>- - Other</td>
<td>35</td>
<td>E</td>
</tr>
<tr>
<td>70133300</td>
<td>- - Of lead crystal</td>
<td>30</td>
<td>S-3</td>
</tr>
<tr>
<td>70133700</td>
<td>- - Other</td>
<td>35</td>
<td>E</td>
</tr>
<tr>
<td>70134100</td>
<td>- - Of lead crystal</td>
<td>30</td>
<td>S-3</td>
</tr>
<tr>
<td>70134200</td>
<td>- Of glass having a linear coefficient of expansion not exceeding</td>
<td>35</td>
<td>E</td>
</tr>
<tr>
<td></td>
<td>5x10⁻⁶ per Kelvin within a temperature range of 0°C to 300°C</td>
<td></td>
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<tr>
<td>70134900</td>
<td>- - Other</td>
<td>35</td>
<td>E</td>
</tr>
<tr>
<td>70139900</td>
<td>- - Other</td>
<td>35</td>
<td>E</td>
</tr>
<tr>
<td>70161000</td>
<td>- Glass cubes and other glass smallwares, whether or not on a backing,</td>
<td>25</td>
<td>S-3</td>
</tr>
<tr>
<td></td>
<td>for mosaics or similar decorative purposes</td>
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<tr>
<td>70169000</td>
<td>- Other</td>
<td>45</td>
<td>S-3</td>
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<tr>
<td>HS code (HS 2012)</td>
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<td>Base rate</td>
<td>Staging Category</td>
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<tr>
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<td>-----------------------------------------------------------------------------</td>
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<tr>
<td>70181000</td>
<td>- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares</td>
<td>30</td>
<td>S-3</td>
</tr>
<tr>
<td>70189000</td>
<td>- Other:</td>
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<tr>
<td>7018900090</td>
<td>- - Other</td>
<td>30</td>
<td>S-3</td>
</tr>
<tr>
<td>70200030</td>
<td>- Glass inners for vacuum flasks or other vacuum vessels</td>
<td>40</td>
<td>Y-5</td>
</tr>
<tr>
<td>72071100</td>
<td>- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness</td>
<td>7</td>
<td>S-2</td>
</tr>
<tr>
<td>72071210</td>
<td>- - - Slabs</td>
<td>0</td>
<td>Y-1</td>
</tr>
<tr>
<td>72071290</td>
<td>- - - Other</td>
<td>7</td>
<td>S-2</td>
</tr>
<tr>
<td>72072029</td>
<td>- - - - Other</td>
<td>7</td>
<td>S-2</td>
</tr>
<tr>
<td>72072099</td>
<td>- - - - Other</td>
<td>7</td>
<td>S-2</td>
</tr>
<tr>
<td>72083600</td>
<td>- - Of a thickness exceeding 10 mm</td>
<td>0</td>
<td>Y-1</td>
</tr>
<tr>
<td>72085400</td>
<td>- - Of a thickness of less than 3 mm</td>
<td>0</td>
<td>Y-1</td>
</tr>
<tr>
<td>72091500</td>
<td>- - Of a thickness of 3 mm or more</td>
<td>7</td>
<td>S-2</td>
</tr>
<tr>
<td>72091600</td>
<td>- - Of a thickness exceeding 1 mm but less than 3 mm</td>
<td>7</td>
<td>E</td>
</tr>
<tr>
<td>72091700</td>
<td>- - Of a thickness of 0.5 mm or more but not exceeding 1 mm</td>
<td>7</td>
<td>E</td>
</tr>
<tr>
<td>72091810</td>
<td>- - - Tin-mill blackplate</td>
<td>0</td>
<td>Y-1</td>
</tr>
<tr>
<td>72091891</td>
<td>- - - - Containing by weight less than 0.6% of carbon and of a thickness of 0.17 mm or less</td>
<td>7</td>
<td>E</td>
</tr>
<tr>
<td>72091899</td>
<td>- - - - Other</td>
<td>7</td>
<td>E</td>
</tr>
<tr>
<td>72092500</td>
<td>- - Of a thickness of 3 mm or more</td>
<td>7</td>
<td>B-2</td>
</tr>
<tr>
<td>72092600</td>
<td>- - Of a thickness exceeding 1 mm but less than 3 mm</td>
<td>7</td>
<td>B-2</td>
</tr>
<tr>
<td>72092700</td>
<td>- - Of a thickness of 0.5 mm or more but not exceeding 1 mm</td>
<td>7</td>
<td>B-2</td>
</tr>
<tr>
<td>72092810</td>
<td>- - - Containing by weight less than 0.6% of carbon and of a thickness of 0.17 mm or less</td>
<td>7</td>
<td>B-2</td>
</tr>
<tr>
<td>72092890</td>
<td>- - - Other</td>
<td>7</td>
<td>B-2</td>
</tr>
<tr>
<td>72099010</td>
<td>- - Corrugated</td>
<td>7</td>
<td>S-2</td>
</tr>
<tr>
<td>72099090</td>
<td>- - Other</td>
<td>7</td>
<td>S-2</td>
</tr>
<tr>
<td>72101110</td>
<td>- - - Containing by weight 0.6 % or more of carbon</td>
<td>5</td>
<td>B-2</td>
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<tr>
<td>72101190</td>
<td>- - - Other</td>
<td>5</td>
<td>B-2</td>
</tr>
<tr>
<td>72101210</td>
<td>- - - Containing by weight 0.6 % or more of carbon</td>
<td>5</td>
<td>E</td>
</tr>
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<td>72101290</td>
<td>- - - Other</td>
<td>5</td>
<td>E</td>
</tr>
<tr>
<td>72103011</td>
<td>- - - Of a thickness not exceeding 1.2 mm</td>
<td>10</td>
<td>B-2</td>
</tr>
<tr>
<td>72103012</td>
<td>- - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm</td>
<td>5</td>
<td>S-2</td>
</tr>
<tr>
<td>72103019</td>
<td>- - - Other</td>
<td>5</td>
<td>Y-10</td>
</tr>
<tr>
<td>72103091</td>
<td>- - - Of a thickness not exceeding 1.2 mm</td>
<td>10</td>
<td>B-2</td>
</tr>
<tr>
<td>72104111</td>
<td>- - - - Of a thickness not exceeding 1.2 mm</td>
<td>15</td>
<td>B-2</td>
</tr>
<tr>
<td>72104112</td>
<td>- - - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm</td>
<td>10</td>
<td>B-2</td>
</tr>
<tr>
<td>72104119</td>
<td>- - - - Other</td>
<td>10</td>
<td>B-2</td>
</tr>
<tr>
<td>72104191</td>
<td>- - - - Of a thickness not exceeding 1.2 mm</td>
<td>15</td>
<td>B-2</td>
</tr>
<tr>
<td>72104199</td>
<td>- - - - Other</td>
<td>10</td>
<td>B-2</td>
</tr>
<tr>
<td>72104911</td>
<td>- - - Coated with zinc by the iron-zinc alloyed coating method, containing by weight less than 0.04% of carbon and of a thickness not exceeding 1.2 mm</td>
<td>0</td>
<td>Y-1</td>
</tr>
<tr>
<td>72104912</td>
<td>- - - Other, of a thickness not exceeding 1.2 mm</td>
<td>15</td>
<td>B-2</td>
</tr>
<tr>
<td>72104913</td>
<td>- - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm</td>
<td>10</td>
<td>B-2</td>
</tr>
<tr>
<td>72104919</td>
<td>- - - Other</td>
<td>10</td>
<td>B-2</td>
</tr>
<tr>
<td>72104991</td>
<td>- - - Of a thickness not exceeding 1.2 mm</td>
<td>15</td>
<td>B-2</td>
</tr>
<tr>
<td>72104999</td>
<td>- - - Other</td>
<td>10</td>
<td>B-2</td>
</tr>
<tr>
<td>72106111</td>
<td>- - - Of a thickness not exceeding 1.2 mm</td>
<td>15</td>
<td>B-2</td>
</tr>
<tr>
<td>72106112</td>
<td>- - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm</td>
<td>10</td>
<td>B-2</td>
</tr>
<tr>
<td>72106119</td>
<td>- - - Other</td>
<td>10</td>
<td>B-2</td>
</tr>
<tr>
<td>72106191</td>
<td>- - - Of a thickness not exceeding 1.2 mm</td>
<td>15</td>
<td>B-2</td>
</tr>
<tr>
<td>72106199</td>
<td>- - - Other</td>
<td>10</td>
<td>B-2</td>
</tr>
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<td>HS code (HS 2012)</td>
<td>Description</td>
<td>Base rate</td>
<td>Staging Category</td>
</tr>
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<td>72106911</td>
<td>- - - Of a thickness not exceeding 1.2 mm</td>
<td>15</td>
<td>S-2</td>
</tr>
<tr>
<td>72106912</td>
<td>- - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm</td>
<td>10</td>
<td>S-2</td>
</tr>
<tr>
<td>72106919</td>
<td>- - - Other</td>
<td>10</td>
<td>S-2</td>
</tr>
<tr>
<td>72106991</td>
<td>- - - Of a thickness not exceeding 1.2 mm</td>
<td>15</td>
<td>S-2</td>
</tr>
<tr>
<td>72106999</td>
<td>- - - Other</td>
<td>10</td>
<td>S-2</td>
</tr>
<tr>
<td>72111411</td>
<td>- - - Hoop and strip, of a width not exceeding 400 mm</td>
<td>0</td>
<td>Y-1</td>
</tr>
<tr>
<td>72111412</td>
<td>- - - Corrugated, containing by weight less than 0.6% of carbon</td>
<td>0</td>
<td>Y-1</td>
</tr>
<tr>
<td>72111419</td>
<td>- - - Other</td>
<td>0</td>
<td>Y-1</td>
</tr>
<tr>
<td>72111421</td>
<td>- - - Hoop and strip, of a width not exceeding 400 mm</td>
<td>0</td>
<td>Y-1</td>
</tr>
<tr>
<td>72111422</td>
<td>- - - Corrugated, containing by weight less than 0.6% of carbon</td>
<td>0</td>
<td>Y-1</td>
</tr>
<tr>
<td>72111429</td>
<td>- - - Other</td>
<td>0</td>
<td>Y-1</td>
</tr>
<tr>
<td>72111911</td>
<td>- - - Hoop and strip, of a width not exceeding 400 mm</td>
<td>0</td>
<td>Y-1</td>
</tr>
<tr>
<td>72111912</td>
<td>- - - Corrugated, containing by weight less than 0.6% of carbon</td>
<td>5</td>
<td>S-2</td>
</tr>
<tr>
<td>72111919</td>
<td>- - - Other</td>
<td>0</td>
<td>Y-1</td>
</tr>
<tr>
<td>72111921</td>
<td>- - - Hoop and strip, of a width not exceeding 400 mm</td>
<td>0</td>
<td>Y-1</td>
</tr>
<tr>
<td>72111922</td>
<td>- - - Corrugated, containing by weight less than 0.6% of carbon</td>
<td>5</td>
<td>S-2</td>
</tr>
<tr>
<td>72111923</td>
<td>- - - Other, of a thickness of 0.17 mm or less</td>
<td>0</td>
<td>Y-1</td>
</tr>
<tr>
<td>72111929</td>
<td>- - - Other</td>
<td>0</td>
<td>Y-1</td>
</tr>
<tr>
<td>72131000</td>
<td>- Containing indentations, ribs, grooves or other deformations produced during the rolling process</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7213100010</td>
<td>- - Of circular cross-section measuring not exceeding 50 mm² in diameter</td>
<td>15</td>
<td>B-2</td>
</tr>
<tr>
<td>72139110</td>
<td>- - Of a kind used for producing soldering sticks</td>
<td>5</td>
<td>Y-7</td>
</tr>
<tr>
<td>72139120</td>
<td>- - Of a kind used for concrete reinforcement (rebars)</td>
<td>10</td>
<td>B-2</td>
</tr>
<tr>
<td>72139910</td>
<td>- - Of a kind used for producing soldering sticks</td>
<td>5</td>
<td>S-2</td>
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<td>72139920</td>
<td>- - Of a kind used for concrete reinforcement (rebars)</td>
<td>10</td>
<td>B-2</td>
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<tr>
<td>72141011</td>
<td>- - Of circular cross-section</td>
<td>0</td>
<td>Y-1</td>
</tr>
<tr>
<td>72141019</td>
<td>- - Other</td>
<td>0</td>
<td>Y-1</td>
</tr>
<tr>
<td>72141021</td>
<td>- - Of circular cross-section</td>
<td>0</td>
<td>Y-1</td>
</tr>
<tr>
<td>72141029</td>
<td>- - Other</td>
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<td>72142031</td>
<td>- - Of a kind used for concrete reinforcement (rebars)</td>
<td>15</td>
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<tr>
<td>72142039</td>
<td>- - Other</td>
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<td>72142041</td>
<td>- - Of a kind used for concrete reinforcement (rebars)</td>
<td>15</td>
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<tr>
<td>72142049</td>
<td>- - Other</td>
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<td>Y-1</td>
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<td>72142051</td>
<td>- - Of a kind used for concrete reinforcement (rebars)</td>
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<td>72142059</td>
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<td>72142061</td>
<td>- - Of a kind used for concrete reinforcement (rebars)</td>
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<tr>
<td>72142069</td>
<td>- - Other</td>
<td>0</td>
<td>Y-1</td>
</tr>
<tr>
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<td>- - Containing by weight 0.6% or more of carbon, other than of circular cross-section</td>
<td>0</td>
<td>Y-1</td>
</tr>
<tr>
<td>72149990</td>
<td>- - Other</td>
<td>0</td>
<td>Y-1</td>
</tr>
<tr>
<td>72155010</td>
<td>- - Containing by weight 0.6% or more of carbon, other than of circular cross-section</td>
<td>0</td>
<td>Y-1</td>
</tr>
<tr>
<td>72155091</td>
<td>- - Of a kind used for concrete reinforcement (rebars)</td>
<td>15</td>
<td>E</td>
</tr>
<tr>
<td>72155099</td>
<td>- - Other</td>
<td>0</td>
<td>Y-1</td>
</tr>
<tr>
<td>72159010</td>
<td>- - Of a kind used for concrete reinforcement (rebars)</td>
<td>15</td>
<td>B-2</td>
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<tr>
<td>72159090</td>
<td>- - Other</td>
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<td>Y-1</td>
</tr>
<tr>
<td>72161000</td>
<td>- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm</td>
<td>10</td>
<td>B-2</td>
</tr>
<tr>
<td>72162100</td>
<td>- - L sections</td>
<td>10</td>
<td>B-2</td>
</tr>
<tr>
<td>72163100</td>
<td>- - U sections</td>
<td>10</td>
<td>B-2</td>
</tr>
<tr>
<td>72163200</td>
<td>- - I sections</td>
<td>10</td>
<td>B-2</td>
</tr>
<tr>
<td>72163300</td>
<td>- - H sections</td>
<td>10</td>
<td>B-2</td>
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<tr>
<td>72164000</td>
<td>- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more</td>
<td>10</td>
<td>B-2</td>
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<tr>
<td>HS code (HS 2012)</td>
<td>Description</td>
<td>Base rate</td>
<td>Staging Category</td>
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<td>------------------------------------------------------------------------------</td>
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<tr>
<td>72165010</td>
<td>- - Of a height of less than 80 mm</td>
<td>10</td>
<td>B-2</td>
</tr>
<tr>
<td>72165090</td>
<td>- - Other</td>
<td>10</td>
<td>B-2</td>
</tr>
<tr>
<td>72166100</td>
<td>- - Obtained from flat-rolled products</td>
<td>10</td>
<td>B-2</td>
</tr>
<tr>
<td>72166900</td>
<td>- - Other</td>
<td>10</td>
<td>B-2</td>
</tr>
<tr>
<td>72169100</td>
<td>- - Cold-formed or cold-finished from flat-rolled products</td>
<td>10</td>
<td>B-2</td>
</tr>
<tr>
<td>72169900</td>
<td>- - Other</td>
<td>10</td>
<td>B-2</td>
</tr>
<tr>
<td>72171010</td>
<td>- - Containing by weight less than 0.25% of carbon</td>
<td>15</td>
<td>B-2</td>
</tr>
<tr>
<td>72172010</td>
<td>- - Containing by weight less than 0.25% carbon</td>
<td>10</td>
<td>B-2</td>
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<tr>
<td>72173011</td>
<td>- - - Plated or coated with tin</td>
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</tr>
<tr>
<td>72173019</td>
<td>- - - Other</td>
<td>10</td>
<td>S-2</td>
</tr>
<tr>
<td>73063090</td>
<td>- - - Other</td>
<td>10</td>
<td>B-2</td>
</tr>
<tr>
<td>73083000</td>
<td>- - Doors, windows and their frames and thresholds for doors</td>
<td>10</td>
<td>S-2</td>
</tr>
<tr>
<td>73089050</td>
<td>- - Rails for ships</td>
<td>10</td>
<td>S-2</td>
</tr>
<tr>
<td>73089099</td>
<td>- - - Other:</td>
<td>10</td>
<td>S-2</td>
</tr>
<tr>
<td>73151110</td>
<td>- - - Bicycle or motorcycle chain</td>
<td>25</td>
<td>S-3</td>
</tr>
<tr>
<td>73151910</td>
<td>- - - Of bicycle or motorcycle chain</td>
<td>30</td>
<td>S-3</td>
</tr>
<tr>
<td>73158910</td>
<td>- - - Bicycle or motorcycle chain</td>
<td>30</td>
<td>S-3</td>
</tr>
<tr>
<td>73159020</td>
<td>- - - Of bicycle or motorcycle chain</td>
<td>30</td>
<td>S-3</td>
</tr>
<tr>
<td>73181200</td>
<td>- - - Other wood screws:</td>
<td>10</td>
<td>S-2</td>
</tr>
<tr>
<td>7318120090</td>
<td>- - - Other</td>
<td>10</td>
<td>S-2</td>
</tr>
<tr>
<td>73181400</td>
<td>- - - Self-tapping screws:</td>
<td>10</td>
<td>S-2</td>
</tr>
<tr>
<td>7318140090</td>
<td>- - - - Other</td>
<td>10</td>
<td>S-2</td>
</tr>
<tr>
<td>73181500</td>
<td>- - - Other screws and bolts, whether or not with their nuts or washers</td>
<td>10</td>
<td>S-2</td>
</tr>
<tr>
<td>73181600</td>
<td>- - - - Nuts:</td>
<td>10</td>
<td>Y-7</td>
</tr>
<tr>
<td>73211100</td>
<td>- - - For gas fuel or for both gas and other fuels</td>
<td>15</td>
<td>B-2</td>
</tr>
<tr>
<td>732119010</td>
<td>- - - - Of kerosene stoves</td>
<td>10</td>
<td>Y-7</td>
</tr>
<tr>
<td>73219020</td>
<td>- - - Of cooking appliances and plate warmers using gas fuel</td>
<td>10</td>
<td>B-2</td>
</tr>
<tr>
<td>73219090</td>
<td>- - - Other</td>
<td>10</td>
<td>Y-10</td>
</tr>
<tr>
<td>73241110</td>
<td>- - - - Long shaped bathtubs</td>
<td>10</td>
<td>S-3</td>
</tr>
<tr>
<td>73242190</td>
<td>- - - - Other</td>
<td>10</td>
<td>S-3</td>
</tr>
<tr>
<td>73242900</td>
<td>- - - - Other</td>
<td>10</td>
<td>S-3</td>
</tr>
<tr>
<td>73269070</td>
<td>- - - - - Horseshoes; riding boot spurs</td>
<td>10</td>
<td>S-2</td>
</tr>
<tr>
<td>73269099</td>
<td>- - - - - Other</td>
<td>10</td>
<td>S-2</td>
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<tr>
<td>74081110</td>
<td>- - - Of which the maximum cross-sectional dimension does not exceed 14 mm</td>
<td>10</td>
<td>Y-10</td>
</tr>
<tr>
<td>74081190</td>
<td>- - - Other</td>
<td>5</td>
<td>Y-10</td>
</tr>
<tr>
<td>76061190</td>
<td>- - - Other</td>
<td>0</td>
<td>Y-1</td>
</tr>
<tr>
<td>82032000</td>
<td>- Pliers (including cutting pliers), pincers, tweezers and similar tools</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>82130000</td>
<td>- Scissors, tailors' shears and similar shears, and blades therefor.</td>
<td>25</td>
<td>S-3</td>
</tr>
<tr>
<td>82142000</td>
<td>- Manicure or pedicure sets and instruments (including nail files)</td>
<td>25</td>
<td>Y-10</td>
</tr>
<tr>
<td>82152000</td>
<td>- Other sets of assorted articles</td>
<td>25</td>
<td>Y-5</td>
</tr>
<tr>
<td>83011000</td>
<td>- Padlocks</td>
<td>25</td>
<td>B-2</td>
</tr>
<tr>
<td>83012000</td>
<td>- Locks of a kind used for motor vehicles</td>
<td>25</td>
<td>S-3</td>
</tr>
<tr>
<td>83014090</td>
<td>- - Other</td>
<td>25</td>
<td>S-3</td>
</tr>
<tr>
<td>83016000</td>
<td>- Parts</td>
<td>25</td>
<td>S-3</td>
</tr>
<tr>
<td>83021000</td>
<td>- Hinges</td>
<td>20</td>
<td>Y-7</td>
</tr>
<tr>
<td>83022010</td>
<td>- - Of a diameter (including tyres) exceeding 100 mm, but not exceeding 250 mm</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>83022090</td>
<td>- - Other</td>
<td>20</td>
<td>S-2</td>
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<td>HS code (HS 2012)</td>
<td>Description</td>
<td>Base rate</td>
<td>Staging Category</td>
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</tr>
<tr>
<td>83024131</td>
<td>- - - Hasps</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>83024139</td>
<td>- - - Other</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>83024190</td>
<td>- - Other</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>83024910</td>
<td>- - Of a kind suitable for saddlery</td>
<td>20</td>
<td>Y-5</td>
</tr>
<tr>
<td>83024991</td>
<td>- - - Hasps</td>
<td>20</td>
<td>Y-10</td>
</tr>
<tr>
<td>83024999</td>
<td>- - - Other</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>83026000</td>
<td>- Automatic door closers</td>
<td>17</td>
<td>S-2</td>
</tr>
<tr>
<td>83030000</td>
<td>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.</td>
<td>25</td>
<td>B-2</td>
</tr>
<tr>
<td>83081000</td>
<td>- Hooks, eyes and eyelets</td>
<td>27</td>
<td>B-2</td>
</tr>
<tr>
<td>83082000</td>
<td>- Tubular or bifurcated rivets</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>83113020</td>
<td>- - Cored wire of alloy steel, containing by weight 4.5% or more of carbon and 20% or more of chromium</td>
<td>0</td>
<td>Y-1</td>
</tr>
<tr>
<td>83113090</td>
<td>- - Other</td>
<td>25</td>
<td>B-2</td>
</tr>
<tr>
<td>84072110</td>
<td>- - - Of a power not exceeding 22.38 kW (30hp)</td>
<td>25</td>
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</tr>
<tr>
<td>84073100</td>
<td>- - Of a cylinder capacity not exceeding 50 cc</td>
<td>50</td>
<td>E</td>
</tr>
<tr>
<td>84073211</td>
<td>- - - For vehicles of heading 87.01</td>
<td>30</td>
<td>S-3</td>
</tr>
<tr>
<td>84073212</td>
<td>- - - For vehicles of heading 87.11</td>
<td>45</td>
<td>S-3</td>
</tr>
<tr>
<td>84073219</td>
<td>- - - Other</td>
<td>30</td>
<td>S-3</td>
</tr>
<tr>
<td>84073221</td>
<td>- - - For vehicles of heading 87.01</td>
<td>30</td>
<td>S-3</td>
</tr>
<tr>
<td>84073222</td>
<td>- - - For vehicles of heading 87.11</td>
<td>45</td>
<td>E</td>
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<td>- - - - Of an output exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m³/min:</td>
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<td>- - Clothes-dryers</td>
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</tr>
<tr>
<td>84213120</td>
<td>- - For motor vehicles of Chapter 87</td>
<td>10</td>
<td>S-2</td>
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<tr>
<td>84221100</td>
<td>- - Of the household type</td>
<td>20</td>
<td>Y-10</td>
</tr>
<tr>
<td>84501110</td>
<td>- - Each of a dry linen capacity not exceeding 6 kg</td>
<td>25</td>
<td>S-3</td>
</tr>
<tr>
<td>84501190</td>
<td>- - Other</td>
<td>25</td>
<td>S-3</td>
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<tr>
<td>84502000</td>
<td>- Other machines, with built-in centrifugal drier</td>
<td>25</td>
<td>S-3</td>
</tr>
<tr>
<td>84501910</td>
<td>- - Electrically operated</td>
<td>25</td>
<td>S-3</td>
</tr>
<tr>
<td>84501990</td>
<td>- - Other</td>
<td>25</td>
<td>S-3</td>
</tr>
<tr>
<td>84512100</td>
<td>- - Each of a dry linen capacity not exceeding 10 kg</td>
<td>15</td>
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<td>84521000</td>
<td>- Sewing machines of the household type</td>
<td>25</td>
<td>B-2</td>
</tr>
<tr>
<td>84529011</td>
<td>- - Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals</td>
<td>25</td>
<td>S-3</td>
</tr>
<tr>
<td>84529019</td>
<td>- - Other</td>
<td>25</td>
<td>S-3</td>
</tr>
<tr>
<td>84818051</td>
<td>- - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter</td>
<td>20</td>
<td>B-2</td>
</tr>
<tr>
<td>84818059</td>
<td>- - Other</td>
<td>20</td>
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<tr>
<td>84818061</td>
<td>- - - - Manually operated gate valves with an internal diameter exceeding 5 cm but not exceeding 40 cm</td>
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<td>84818062</td>
<td>- - - Other</td>
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<td>84818063</td>
<td>- - - Other</td>
<td>15</td>
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<td>84831024</td>
<td>- - For vehicles of heading 87.11</td>
<td>20</td>
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<tr>
<td>84831090</td>
<td>- - Other</td>
<td>20</td>
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<td>84839014</td>
<td>- - For goods of heading 87.11</td>
<td>10</td>
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<td>84839015</td>
<td>- - For other goods of Chapter 87</td>
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<td>84839094</td>
<td>- - For goods of heading 87.11</td>
<td>10</td>
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<td>84839095</td>
<td>- - For other goods of Chapter 87</td>
<td>5</td>
<td>Y-7</td>
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<tr>
<td>85011021</td>
<td>- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16</td>
<td>3</td>
<td>Y-5</td>
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<tr>
<td>85011029</td>
<td>- - - Other</td>
<td>25</td>
<td>Y-10</td>
</tr>
<tr>
<td>85011051</td>
<td>- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16</td>
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<tr>
<td>85011059</td>
<td>- - - Other</td>
<td>25</td>
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</tr>
<tr>
<td>85011060</td>
<td>- - - Spindle motors</td>
<td>10</td>
<td>Y-7</td>
</tr>
<tr>
<td>85011091</td>
<td>- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16</td>
<td>3</td>
<td>Y-5</td>
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<tr>
<td>85011099</td>
<td>- - - Other</td>
<td>25</td>
<td>S-3</td>
</tr>
<tr>
<td>85012012</td>
<td>- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16</td>
<td>3</td>
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<td>85012019</td>
<td>- - - Other</td>
<td>20</td>
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<td>85012021</td>
<td>- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16</td>
<td>3</td>
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<tr>
<td>85012029</td>
<td>- - - Other</td>
<td>20</td>
<td>Y-10</td>
</tr>
<tr>
<td>85013130</td>
<td>- - - Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16</td>
<td>3</td>
<td>S-2</td>
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<tr>
<td>85013140</td>
<td>- - - Other motors</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>85013150</td>
<td>- - - Generators</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>85014011</td>
<td>- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16</td>
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<td>B-2</td>
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<tr>
<td>HS code (HS 2012)</td>
<td>Description</td>
<td>Base rate</td>
<td>Staging Category</td>
</tr>
<tr>
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<td>-----------------------------------------------------------------------------</td>
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<tr>
<td>85.09 or 85.16</td>
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<tr>
<td>85014019</td>
<td>- - Other</td>
<td>20</td>
<td>B-2</td>
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<td>85014021</td>
<td>- - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16</td>
<td>3</td>
<td>B-2</td>
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<tr>
<td>85014029</td>
<td>- - Other</td>
<td>20</td>
<td>B-2</td>
</tr>
<tr>
<td>85016110</td>
<td>- - Of an output not exceeding 12.5 kVA</td>
<td>20</td>
<td>B-2</td>
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<tr>
<td>85016120</td>
<td>- - Of an output exceeding 12.5 kVA</td>
<td>20</td>
<td>B-2</td>
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<tr>
<td>85021100</td>
<td>- - Of an output not exceeding 75 kVA</td>
<td>15</td>
<td>B-2</td>
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<tr>
<td>85022010</td>
<td>- - Of an output not exceeding 75 kVA</td>
<td>20</td>
<td>B-2</td>
</tr>
<tr>
<td>85042110</td>
<td>- - - Step-voltage regulators (auto transformers); instrument transformers with a power handling capacity not exceeding 5 kVA</td>
<td>20</td>
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</tr>
<tr>
<td>85042192</td>
<td>- - - Having a power handling capacity exceeding 10 kVA and of a high side voltage of 110kV or more</td>
<td>5</td>
<td>S-2</td>
</tr>
<tr>
<td>85042193</td>
<td>- - - Having a power handling capacity exceeding 10 kVA and of a high side voltage of 66kV or more, but less than 110kV</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>85042199</td>
<td>- - - Other</td>
<td>15</td>
<td>Y-10</td>
</tr>
<tr>
<td>85042211</td>
<td>- - - Of a high side voltage of 66 kV or more</td>
<td>25</td>
<td>S-3</td>
</tr>
<tr>
<td>85042219</td>
<td>- - - Other</td>
<td>25</td>
<td>S-3</td>
</tr>
<tr>
<td>85042292</td>
<td>- - - Of a high side voltage of 110 kV or more</td>
<td>5</td>
<td>Y-5</td>
</tr>
<tr>
<td>85042293</td>
<td>- - - Of a high side voltage of 66kV or more, but less than 110 kV</td>
<td>25</td>
<td>S-3</td>
</tr>
<tr>
<td>85042299</td>
<td>- - - Other</td>
<td>15</td>
<td>S-2</td>
</tr>
<tr>
<td>85043111</td>
<td>- - - With a voltage rating of 110 kV or more</td>
<td>5</td>
<td>S-2</td>
</tr>
<tr>
<td>85043112</td>
<td>- - - With a voltage rating of 66 kV or more, but less than 110 kV</td>
<td>15</td>
<td>S-2</td>
</tr>
<tr>
<td>85043113</td>
<td>- - - With a voltage rating of 1 kV or more, but less than 66 kV</td>
<td>15</td>
<td>S-2</td>
</tr>
<tr>
<td>85043119</td>
<td>- - - Other</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>85043121</td>
<td>- - - - Ring current transformers with a voltage rating not exceeding 220 kV</td>
<td>5</td>
<td>S-2</td>
</tr>
<tr>
<td>85043122</td>
<td>- - - - Other</td>
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</tr>
<tr>
<td>85043123</td>
<td>- - - - With a voltage rating of 66 kV or more, but less than 110 kV</td>
<td>15</td>
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<tr>
<td>85043124</td>
<td>- - - - With a voltage rating of 1 kV or more, but less than 66 kV</td>
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</tr>
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<td>85043129</td>
<td>- - - - Other</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>85043140</td>
<td>- - - - Intermediate frequency transformers</td>
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</tr>
<tr>
<td>85043191</td>
<td>- - - - Of a kind used with toys, scale models or similar recreational models</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>85043192</td>
<td>- - - - Other matching transformers</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>85043199</td>
<td>- - - - Other</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>85043211</td>
<td>- - - - Matching transformers</td>
<td>10</td>
<td>S-2</td>
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<tr>
<td>85043219</td>
<td>- - - - Other</td>
<td>10</td>
<td>S-2</td>
</tr>
<tr>
<td>85043220</td>
<td>- - - - Other, of a kind used with toys, scale models or similar recreational models</td>
<td>20</td>
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<tr>
<td>85043241</td>
<td>- - - - Matching transformers</td>
<td>10</td>
<td>S-2</td>
</tr>
<tr>
<td>85043249</td>
<td>- - - - Other</td>
<td>10</td>
<td>S-2</td>
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<tr>
<td>85043251</td>
<td>- - - - Matching transformers</td>
<td>10</td>
<td>S-2</td>
</tr>
<tr>
<td>85043259</td>
<td>- - - - Other</td>
<td>10</td>
<td>S-2</td>
</tr>
<tr>
<td>85043311</td>
<td>- - - - Matching transformers</td>
<td>20</td>
<td>B-2</td>
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<tr>
<td>85043319</td>
<td>- - - - Other</td>
<td>10</td>
<td>B-2</td>
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<tr>
<td>85043391</td>
<td>- - - - Matching transformers</td>
<td>10</td>
<td>B-2</td>
</tr>
<tr>
<td>85043399</td>
<td>- - - - Other</td>
<td>10</td>
<td>B-2</td>
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<tr>
<td>85043411</td>
<td>- - - - Matching transformers</td>
<td>10</td>
<td>S-2</td>
</tr>
<tr>
<td>85043412</td>
<td>- - - - Other</td>
<td>10</td>
<td>S-2</td>
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<td>85043413</td>
<td>- - - - Matching transformers</td>
<td>10</td>
<td>S-2</td>
</tr>
<tr>
<td>85043414</td>
<td>- - - - Other</td>
<td>10</td>
<td>S-2</td>
</tr>
<tr>
<td>85043422</td>
<td>- - - - Matching transformers</td>
<td>10</td>
<td>S-2</td>
</tr>
<tr>
<td>85043423</td>
<td>- - - - Other</td>
<td>10</td>
<td>S-2</td>
</tr>
<tr>
<td>85043424</td>
<td>- - - - Matching transformers</td>
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<tr>
<td>HS code (HS 2012)</td>
<td>Description</td>
<td>Base rate</td>
<td>Staging Category</td>
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<tr>
<td>85043429</td>
<td>- - - - Other</td>
<td>10</td>
<td>S-2</td>
</tr>
<tr>
<td>85061010</td>
<td>- - Having an external volume not exceeding 300 cm³</td>
<td>25</td>
<td>B-2</td>
</tr>
<tr>
<td>85063000</td>
<td>- Mercuric oxide</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>85064000</td>
<td>- Silver oxide</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>85065000</td>
<td>- Lithium</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>85066010</td>
<td>- - Having an external volume not exceeding 300 cm³</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>85068010</td>
<td>- - Zinc carbon, having an external volume not exceeding 300 cm³</td>
<td>25</td>
<td>B-2</td>
</tr>
<tr>
<td>85068091</td>
<td>- - - Having an external volume not exceeding 300 cm³</td>
<td>25</td>
<td>B-2</td>
</tr>
<tr>
<td>85071092</td>
<td>- - - - Of a height (excluding terminals and handles) not exceeding</td>
<td>25</td>
<td>Y-10</td>
</tr>
<tr>
<td></td>
<td>13 cm</td>
<td></td>
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<tr>
<td>85071093</td>
<td>- - - - Other</td>
<td>25</td>
<td>Y-10</td>
</tr>
<tr>
<td>85071094</td>
<td>- - - - Of a height (excluding terminals and handles) not exceeding</td>
<td>20</td>
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<tr>
<td></td>
<td>13 cm</td>
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<tr>
<td>85072091</td>
<td>- - - - Of a height (excluding terminals and handles) exceeding</td>
<td>25</td>
<td>Y-10</td>
</tr>
<tr>
<td></td>
<td>13 cm but not exceeding 23cm</td>
<td></td>
<td></td>
</tr>
<tr>
<td>85072092</td>
<td>- - - - Other</td>
<td>25</td>
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<tr>
<td>85072093</td>
<td>- - - - Of a height (excluding terminals and handles) exceeding</td>
<td>20</td>
<td>B-2</td>
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<tr>
<td></td>
<td>13 cm but not exceeding 23cm</td>
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<tr>
<td>85072099</td>
<td>- - - - Other</td>
<td>20</td>
<td>Y-10</td>
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<tr>
<td>85073090</td>
<td>- - Other</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>85074090</td>
<td>- - Other</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>85081100</td>
<td>- - Of a power not exceeding 1,500 W and having a dust bag or other</td>
<td>25</td>
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</tr>
<tr>
<td></td>
<td>receptacle capacity not exceeding 20</td>
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</tr>
<tr>
<td>85081910</td>
<td>- - Of a kind suitable for domestic use</td>
<td>25</td>
<td>B-2</td>
</tr>
<tr>
<td>85094000</td>
<td>- Food grinders and mixers; fruit or vegetable juice extractors</td>
<td>25</td>
<td>Y-5</td>
</tr>
<tr>
<td>85098010</td>
<td>- Floor polishers</td>
<td>25</td>
<td>S-3</td>
</tr>
<tr>
<td>85098090</td>
<td>- - Other</td>
<td>25</td>
<td>B-2</td>
</tr>
<tr>
<td>85122020</td>
<td>- - Unassembled lighting or visual signalling equipment</td>
<td>25</td>
<td>B-2</td>
</tr>
<tr>
<td>85122091</td>
<td>- - For motorcycles</td>
<td>25</td>
<td>B-2</td>
</tr>
<tr>
<td>85122099</td>
<td>- - Other</td>
<td>25</td>
<td>B-2</td>
</tr>
<tr>
<td>85161010</td>
<td>- - Instantaneous or storage water heaters</td>
<td>20</td>
<td>B-2</td>
</tr>
<tr>
<td>85161030</td>
<td>- - Immersion heaters</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>85162100</td>
<td>- - Storage heating radiators</td>
<td>25</td>
<td>S-3</td>
</tr>
<tr>
<td>85162900</td>
<td>- - Other</td>
<td>25</td>
<td>S-3</td>
</tr>
<tr>
<td>85163100</td>
<td>- - Hair dryers</td>
<td>25</td>
<td>S-3</td>
</tr>
<tr>
<td>85163200</td>
<td>- - Other hair-dressing apparatus</td>
<td>25</td>
<td>S-3</td>
</tr>
<tr>
<td>85163300</td>
<td>- - Hand-drying apparatus</td>
<td>25</td>
<td>S-3</td>
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<tr>
<td>85164010</td>
<td>- - Of a kind designed to use steam from industrial boilers</td>
<td>20</td>
<td>Y-10</td>
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<tr>
<td>85164090</td>
<td>- - Other</td>
<td>25</td>
<td>Y-10</td>
</tr>
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<td>85165000</td>
<td>- Microwave ovens</td>
<td>25</td>
<td>Y-10</td>
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<td>85166010</td>
<td>- - Rice cookers</td>
<td>20</td>
<td>Y-10</td>
</tr>
<tr>
<td>85166090</td>
<td>- - Other</td>
<td>20</td>
<td>B-2</td>
</tr>
<tr>
<td>85167100</td>
<td>- - Coffee or tea makers</td>
<td>25</td>
<td>Y-7</td>
</tr>
<tr>
<td>85167200</td>
<td>- - Toasters</td>
<td>25</td>
<td>Y-10</td>
</tr>
<tr>
<td>85167910</td>
<td>- - - - Kettles</td>
<td>20</td>
<td>Y-10</td>
</tr>
<tr>
<td>85167990</td>
<td>- - - - Other</td>
<td>20</td>
<td>Y-7</td>
</tr>
<tr>
<td>85168030</td>
<td>- - For domestic appliances</td>
<td>20</td>
<td>S-2</td>
</tr>
<tr>
<td>85169021</td>
<td>- - Sealed hotplates for domestic appliances</td>
<td>3</td>
<td>S-2</td>
</tr>
<tr>
<td>85176292</td>
<td>- - - - For radio-telephony or radio-telegraphy</td>
<td>10</td>
<td>Y-5</td>
</tr>
<tr>
<td>85184020</td>
<td>- - Used as repeaters in line telephony</td>
<td>10</td>
<td>Y-10</td>
</tr>
<tr>
<td>85184030</td>
<td>- - Used as repeaters in telephony other than line telephony</td>
<td>5</td>
<td>Y-5</td>
</tr>
<tr>
<td>85184040</td>
<td>- - Other, having 6 or more input signal lines, with or without elements</td>
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<tr>
<td></td>
<td>for capacity amplifiers</td>
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<td>HS code</td>
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<td>Base rate</td>
<td>Staging Category</td>
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<td>- - Having a power rating of 240 W or more</td>
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<td>- - Other, with loudspeakers, of a kind suitable for broadcasting, having a voltage rating of 50 V or more but not exceeding 100 V</td>
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<td>- - Other</td>
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<tr>
<td>85192010</td>
<td>- - Coins or disc operated record players</td>
<td>25</td>
<td>S-3</td>
</tr>
<tr>
<td>85192020</td>
<td>- - Other</td>
<td>25</td>
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</tr>
<tr>
<td>85193000</td>
<td>- Turntables (record-decks)</td>
<td>25</td>
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<tr>
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<td>- - - Pocket size cassette recorders, the dimensions of which do not exceed 170 mm x 100 mm x 45 mm</td>
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</tr>
<tr>
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<td>- - - Cassette recorders, with built in amplifiers and one or more built in loudspeakers, operating only with an external source of power</td>
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<td>85198130</td>
<td>- - - Compact disc players</td>
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<td>85198141</td>
<td>- - - - Of a kind suitable for cinematography or broadcasting</td>
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<td>85198149</td>
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<td>- - - - Other</td>
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<td>- - - - - For film of a width of less than 16 mm</td>
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<td>- - - - Record-players with or without loudspeakers</td>
<td>25</td>
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<td>- - - Web cameras</td>
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<td>- - - Television cameras</td>
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<td>- - - Pocket-size radio cassette-players</td>
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<td>- - - - Combined with sound recording or reproducing apparatus</td>
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<td>Base rate</td>
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<td>- - Telescopic, rabbit and dipole antennae for television or radio receivers</td>
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<td>- - Aerial filters and separators</td>
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<td>- - Fuse blocks, of a kind used for motor vehicles</td>
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<td>- - Fuse blocks, of a kind used for motor vehicles</td>
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<td>- - Other</td>
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<td>- - Other</td>
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<td>- - Of a kind used in radio equipment or in electric fans</td>
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<td>- - Digital relays</td>
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<td>- - Other</td>
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<td>85364910</td>
<td>- - Digital relays</td>
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<td>85365032</td>
<td>- - Of a kind suitable for use in electric fans or in radio equipment</td>
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<td>85365033</td>
<td>- - Other, of a rated current carrying capacity of less than 16 A</td>
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<td>85365039</td>
<td>- - Other</td>
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<td>Y-5</td>
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<td>- - Miniature switches for rice cookers or toaster ovens</td>
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<td>- - Other</td>
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<td>- - Of a kind suitable for use in electric fans</td>
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<td>Y-5</td>
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<td>- - Other, starters for electric motors or fuse switches</td>
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<td>- - - Telephone patch panels</td>
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<td>- - - Other</td>
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<td>Base rate</td>
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<td>- - - Tubes for compact fluorescent lamps</td>
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<td>- - - Other</td>
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<td>85441110</td>
<td>- - - With an outer coating of lacquer or enamel</td>
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<td>Y-10</td>
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<td>- - - With an outer coating or covering of paper, textiles or poly(vinyl chloride)</td>
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<td>- - - Insulated with rubber or plastics</td>
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<td>- - - - - Telephone, telegraph and radio relay cables, other</td>
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<td>- - - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11</td>
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<td>- - - - - Other</td>
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<td>- - - - - Other electric cables insulated with plastics</td>
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<td>- - - - - Other</td>
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<td>85444932</td>
<td>- - - - - Other, insulated with plastics</td>
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<td>E</td>
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<td>85444939</td>
<td>- - - - - Other, insulated with plastics</td>
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<td>E</td>
</tr>
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<td>- - - - - Cables insulated with plastics</td>
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<td>87029095</td>
<td>- - - Other motor coaches, buses or minibuses</td>
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## Annex 2-A
### Tariff Schedule of Korea

**Section B**

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<tr>
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<tr>
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<tr>
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<tr>
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<tr>
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<td>Mackerel(Scomber scombrus, Scomber australasicus, Scomber japonicus)</td>
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<tr>
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<tr>
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<tr>
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<td>B. Dried whether or not salted but not smoked</td>
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0305790000 Other

1. Of cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | A. Smoked | 0 | 0 | 0 | 0 |
| | B. Dried whether or not salted but not smoked | 0 | 0 | 0 | 0 |
| | C. Salted (but not dried or smoked) or in brine | 0 | 0 | 0 | 0 |

2. Of Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | A. Smoked | 0 | 0 | 0 | 0 |
| | B. Dried whether or not salted but not smoked | 0 | 0 | 0 | 0 |
| | C. Salted (but not dried or smoked) or in brine | 0 | 0 | 0 | 0 |

3. Of salmon [other than Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)] | A. Smoked | 0 | 0 | 0 | 0 |
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<td>C. Salted (but not dried or smoked) or in brine</td>
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<td>4. Of herrings (Clupea harengus, Clupea pallasii)</td>
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<td>7. Of Alaska pollack</td>
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<td>1404903010</td>
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<td>Gall nuts</td>
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<td>Of a acid value not exceeding 2</td>
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230902091 Automatic approval import items as of December 31,1994:
1. Peckmor, sessalom, calfnectar and pignectar of FCA Feed flavor starter (conc.)
2. FCA Feed nectars (conc.)
3. FCA Feed protanox
4. FCA Encila (conc.)
5. FCA Sugar mate
6. Poultry, fish, mineral, calf, hy sugar and cheese of FFI Ade (conc.)
7. Pig, hog, cattle, dairy, beef and kanine of FFI Krave (conc.)
8. Pig and fresh of FFI Arome (conc., 2X)
9. Pecuaroma-poultry
Other | 0 | 0 | 0 | 0 |

2309903010 *Chiefly on the basis of antibiotics* | 0 | 0 | 0 | 0 |
2309903020 *Chiefly on the basis of vitamins* | 0 | 0 | 0 | 0 |
2309903030 *Chiefly on the basis of micro minerals* | 0 | 0 | 0 | 0 |
2309903090 Other | 0 | 0 | 0 | 0 |
2401010000 Flue-cured | 0 | 0 | 0 | 0 |
2401102000 Burley | 0 | 0 | 0 | 0 |
2401103000 Oriental | 0 | 0 | 0 | 0 |
2401109000 Other | 0 | 0 | 0 | 0 |
2401201000 Flue-cured | 0 | 0 | 0 | 0 |
2401202000 Burley | 0 | 0 | 0 | 0 |
2401203000 Oriental | 0 | 0 | 0 | 0 |
2401209000 Other | 0 | 0 | 0 | 0 |
2401301000 Stems | 0 | 0 | 0 | 0 |
2401302000 Scraps | 0 | 0 | 0 | 0 |
2401309000 Other | 0 | 0 | 0 | 0 |
2402101000 Cigar | 0 | 0 | 0 | 0 |
2402102000 Cheroot | 0 | 0 | 0 | 0 |
2402103000 Cigarillos | 0 | 0 | 0 | 0 |
2402201000 Filter tip cigarettes | 0 | 0 | 0 | 0 |
2402209000 Other | 0 | 0 | 0 | 0 |
2402900000 Other | 0 | 0 | 0 | 0 |
2403110000 Water pipe tobacco specified in Subheading Note 1 to this Chapter | 0 | 0 | 0 | 0 |
2403191000 Pipe tobacco | 0 | 0 | 0 | 0 |
2403199000 Other | 0 | 0 | 0 | 0 |
2403911000 Tobacco sheets | 0 | 0 | 0 | 0 |
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<tr>
<td>2516110000</td>
<td>Crude or roughly trimmed</td>
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<tr>
<td>26202100000</td>
<td>Leaded gasoline sludges and leaded anti-knock compound sludges</td>
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<td>26209100000</td>
<td>Containing antimony, beryllium, cadmium, chromium or their mixtures</td>
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<td>Ash and residues from the incineration of municipal waste</td>
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<td>Benzo (benzene)</td>
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<td>Toluol (toluene)</td>
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<td>Xylol (xylenes)</td>
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<td>Pitch coke</td>
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<td>Of a specific gravity more than 0.796 but not more than 0.841 at 15°C</td>
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<td>Of subheading 2825.90, 2827.39, 2827.49, 2827.60, 2830.90, 2833.29, 2834.29, 2835.39, 2837.19, 2837.20, 2841.50, 2842.10, 2842.90, 2843.90, 2848.00, 2849.90, 2850.00 or 2853.00</td>
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<td>Of subheading 2918.11, 2931.00, 2932.99, 2934.99.9090, 3201.90.2000, 3201.90.4000, 3206.50, 3707.90, 3822.00.1091 or 3822.00.2091</td>
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<td>3004393000</td>
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<td>Mixtures of ammonium sulphate and ammonium nitrate</td>
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<td>3824400000</td>
<td>Prepared additives for cements, mortars or concretes</td>
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<tr>
<td>3824500000</td>
<td>Non-refractory mortars and concretes</td>
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<td>Sorbitol other than that of subheading 2905.44</td>
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<tr>
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<td>Detergents based on trichlorotrifluoroethane</td>
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<td>3824719000</td>
<td>Other</td>
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<td>3824720000</td>
<td>Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes</td>
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<td>Containing hydrobromofluorocarbons (HBFCs)</td>
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<td>Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)</td>
<td>0</td>
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<tr>
<td>3824750000</td>
<td>Containing carbon tetrachloride</td>
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<td>3824760000</td>
<td>Containing 1,1,1-trichloroethane (methyl chloroform)</td>
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<td>Containing bromomethane (methyl bromide) or bromochloromethane</td>
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<tr>
<td>3824780000</td>
<td>Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)</td>
<td>0</td>
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<tr>
<td>3824790000</td>
<td>Other</td>
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<td>0</td>
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<td>3824810000</td>
<td>Containing oxirane (ethylene oxide)</td>
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<td>3824820000</td>
<td>Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polychlorinated biphenyls (PBBs)</td>
<td>0</td>
<td>0</td>
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<td>3824830000</td>
<td>Containing tris (2,3-dibromopropyl) phosphate</td>
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<td>3824901000</td>
<td>Roasted chromite</td>
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<td>3824902100</td>
<td>Getters for vacuum tubes</td>
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<td>Preparations of carbon resistors or ceramic solid resistors</td>
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<td>Mixtures consisting mainly of O-alkyl (≤C10,</td>
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<tr>
<td>HS code</td>
<td>DESCRIPTION</td>
<td>Base Rate (2015)</td>
<td>2016</td>
<td>2017</td>
<td>2018 and subsequent year</td>
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<td>Mixtures consisting mainly of O-alkyl (≤C10, including cycloalkyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates</td>
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<tr>
<td>3824903300</td>
<td>Mixtures consisting mainly of [S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl) amino)ethyl]hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonothioates and their O-alkyl (≤C10, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protonated salts thereof</td>
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<td>Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides</td>
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<td>Other mixtures consisting mainly of chemicals containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms</td>
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<td>Additives to harden varnish or glue</td>
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<td>Ink-removers</td>
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<td>Preparations for the manufacture of ceramic condenser and ferrite core</td>
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<td>Of radial carcass</td>
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<td>2016</td>
<td>2017</td>
<td>2018 and subsequent year</td>
</tr>
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<td>4601999000</td>
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<td>Wood pulp obtained by a combination of mechanical and chemical pulping processes.</td>
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<td>Unbleached kraft paper or paperboard or corrugated paper or paperboard</td>
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<td>Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass</td>
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<tr>
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<td>Other, including unsorted waste and scrap</td>
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<td>4801000000</td>
<td>Newsprint, in rolls or sheets.</td>
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<td>Hand-made paper and paperboard</td>
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<td>4802541090</td>
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<td>Base stock for milk cartons and other beverage containers</td>
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<td>Folding carton stock (including cosmetic,</td>
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<tr>
<td>4804421030</td>
<td>Base stock for trays, dishes, plates, cups and the like (pharmaceutic, cigarette case and the like)</td>
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<td>0</td>
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<tr>
<td>4804421090</td>
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<tr>
<td>4804491000</td>
<td>Weighing less than 200 g/m²</td>
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<td>4804499000</td>
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<td>4804510000</td>
<td>Unbleached</td>
<td>0</td>
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<tr>
<td>4804521000</td>
<td>Base stock for milk cartons and other beverage containers</td>
<td>0</td>
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<tr>
<td>4804522000</td>
<td>Folding carton stock (Including cosmetic, pharmaceutic, cigarette case and the like)</td>
<td>0</td>
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</tr>
<tr>
<td>4804523000</td>
<td>Base stock for trays, dishes, plates, cups and the like</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>4804529000</td>
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<td>4805110000</td>
<td>Semi-chemical fluting paper</td>
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<td>4805241000</td>
<td>Multi-ply paper and paperboard, bleached each layer</td>
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<tr>
<td>4805249000</td>
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<td>Sulphite wrapping paper</td>
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<tr>
<td>4805400000</td>
<td>Filter paper and paperboard</td>
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<tr>
<td>4805500000</td>
<td>Felt paper and paperboard</td>
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<td>4805919010</td>
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<td>4805919090</td>
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<td>Vegetable parchment</td>
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<td>Greaseproof papers</td>
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<tr>
<td>4807000000</td>
<td>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.</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>------------------</td>
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<tr>
<td>4808100000</td>
<td>Corrugated paper and paperboard, whether or not perforated</td>
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<tr>
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<td>4809201000</td>
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<tr>
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<td>Weighing not less than 65g/m²</td>
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<td>4809902090</td>
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<td>Carbon or similar copying papers</td>
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<td>Light-weight coated paper</td>
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<tr>
<td>4810319000</td>
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<tr>
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<td>0</td>
<td>0</td>
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<tr>
<td>4810921010</td>
<td>Weighing not more than 250g/m²</td>
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<td>Ivory duplex board with white back</td>
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<td>4810929000</td>
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<td>Matrix paper</td>
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<tr>
<td>4810992000</td>
<td>Filter paper</td>
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<tr>
<td>4810999000</td>
<td>Other</td>
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<tr>
<td>4811010000</td>
<td>Roofing paper</td>
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<td>4811410000</td>
<td>Self-adhesive</td>
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<td>4811490000</td>
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<td>Weighing more than 150 g/m² but not more than 265 g/m²</td>
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<td>4811519011</td>
<td>Floor coverings on a base of paper or of paperboard</td>
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<td>Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or</td>
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<tr>
<td>-----------------</td>
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</tr>
<tr>
<td>4811901010</td>
<td>Ruled, lined or squared</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>4811901090</td>
<td>Other</td>
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<tr>
<td>4811902010</td>
<td>Cellulose wadding</td>
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<td>4811902090</td>
<td>Other</td>
<td>0 0 0 0</td>
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<tr>
<td>4812000000</td>
<td>Filter blocks, slabs and plates, of paper pulp</td>
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<tr>
<td>4813100000</td>
<td>In the form of booklets or tubes</td>
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<td>4813200000</td>
<td>In rolls of a width not exceeding 5 cm</td>
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<td>4813900000</td>
<td>Other</td>
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<tr>
<td>4814201000</td>
<td>Wall paper</td>
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<td>4814202000</td>
<td>Lincrusta</td>
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<td>4814209000</td>
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<tr>
<td>4814901010</td>
<td>Of kohemp fiber</td>
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<td>4814901090</td>
<td>Other</td>
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<tr>
<td>4814909000</td>
<td>Other</td>
<td>0 0 0 0</td>
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<tr>
<td>4816201000</td>
<td>One ply</td>
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<tr>
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<td>Multi-ply</td>
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<tr>
<td>4816901000</td>
<td>Transfer paper</td>
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<tr>
<td>4816902010</td>
<td>Weighing more than 65g/m²</td>
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<td>Other</td>
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<td>4816903000</td>
<td>Graphic art paper</td>
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<tr>
<td>4816904000</td>
<td>Carbon or similar copying papers</td>
<td>0 0 0 0</td>
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<td>4816905000</td>
<td>Duplicator stencils</td>
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<tr>
<td>4816909000</td>
<td>Other</td>
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<td>4817100000</td>
<td>Envelopes</td>
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<td>4817200000</td>
<td>Letter cards, plain postcards and correspondence cards</td>
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<tr>
<td>4817300000</td>
<td>Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery</td>
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<tr>
<td>4818100000</td>
<td>Toilet paper</td>
<td>0 0 0 0</td>
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<tr>
<td>4818200000</td>
<td>Handkerchiefs, cleansing or facial tissues and towels</td>
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<tr>
<td>4818300000</td>
<td>Tablecloths and serviettes</td>
<td>0 0 0 0</td>
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<tr>
<td>4818500000</td>
<td>Articles of apparel and clothing accessories</td>
<td>0 0 0 0</td>
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<tr>
<td>4818900000</td>
<td>Other</td>
<td>0 0 0 0</td>
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<tr>
<td>4819100000</td>
<td>Cartons, boxes and cases, of corrugated paper or paperboard</td>
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<tr>
<td>4819200000</td>
<td>Folding cartons, boxes and cases, of non-corrugated paper or paperboard</td>
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<tr>
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<td>Sacks and bags, having a base of a width of 40 cm or more</td>
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<tr>
<td>4819400000</td>
<td>Other sacks and bags, including cones</td>
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<tr>
<td>4819501000</td>
<td>Suitable for packing liquid</td>
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<tr>
<td>4819509000</td>
<td>Other</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>4819600000</td>
<td>Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like</td>
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<td>Binder or baler twine</td>
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<td>5802190000</td>
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<td>0</td>
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<tr>
<td>5802200000</td>
<td>Terry towelling and similar woven terry fabrics, of other textile materials</td>
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<tr>
<td>5802300000</td>
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<td>Gauze, other than narrow fabrics of heading 58.06.</td>
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<tr>
<td>5804101000</td>
<td>Of silk</td>
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<tr>
<td>5804102000</td>
<td>Of cotton</td>
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</tr>
<tr>
<td>5804103000</td>
<td>Of man-made fibres</td>
<td>0</td>
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<td>0</td>
<td>0</td>
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<tr>
<td>5804109000</td>
<td>Other</td>
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<tr>
<td>5804291000</td>
<td>Of silk</td>
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<td>0</td>
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</tr>
<tr>
<td>5804292000</td>
<td>Of cotton</td>
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<td>5805001010</td>
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<td>5805002000</td>
<td>Needle-worked tapestries</td>
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<td>5806101000</td>
<td>Of wool or fine animal hair</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>5806102000</td>
<td>Of cotton</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
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<td>Of man-made fibres</td>
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<td>0</td>
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<td>5806109000</td>
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<tr>
<td>5806200000</td>
<td>Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread</td>
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<tr>
<td>5806310000</td>
<td>Of cotton</td>
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<td>0</td>
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<tr>
<td>5806320000</td>
<td>Of man-made fibres</td>
<td>0</td>
<td>0</td>
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<td>0</td>
</tr>
<tr>
<td>5806391000</td>
<td>Of wool or fine animal hair</td>
<td>0</td>
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<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5806392000</td>
<td>Of vegetable fibres, except cotton</td>
<td>0</td>
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<tr>
<td>5806399000</td>
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<td>Fabrics consisting of warp without weft assembled by means of an adhesive (bolducks)</td>
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<td>5808100000</td>
<td>Braids in the piece</td>
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<td>5808901000</td>
<td>Ornamental trimmings</td>
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<td>Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.</td>
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<td>Embroidery without visible ground</td>
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<td>5810910000</td>
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<tr>
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<td>Of other textile materials</td>
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<tr>
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<td>0</td>
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<td>0</td>
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<tr>
<td>5811002000</td>
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<tr>
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<td>Of man-made fibres</td>
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<td>5811009000</td>
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<tr>
<td>5901100000</td>
<td>Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like</td>
<td>0</td>
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<tr>
<td>5901901000</td>
<td>Tracing cloth</td>
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<tr>
<td>5901902000</td>
<td>Prepared painting canvas</td>
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<td>5901903000</td>
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<tr>
<td>5902100000</td>
<td>Of nylon or other polyamides</td>
<td>0</td>
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<tr>
<td>5902200000</td>
<td>Of polyesters</td>
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<td>Textile wall coverings</td>
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<td>Adhesive tape of a width not exceeding 20 cm</td>
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<td>5906910000</td>
<td>Knitted or crocheted</td>
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<td>5906990000</td>
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<td>Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil</td>
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<tr>
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<td>Painted canvas being theatrical scenery, studio back-cloth or the like</td>
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<tr>
<td>5907009000</td>
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<td>Wicks</td>
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<tr>
<td>5908009000</td>
<td>Other</td>
<td>0</td>
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<tr>
<td>5909000000</td>
<td>Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.</td>
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<td>5910000000</td>
<td>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.</td>
<td>0</td>
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<tr>
<td>5911010000</td>
<td>Of narrow fabrics</td>
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<td>Bolting cloth, whether or not made up</td>
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<td>Weighing less than 650 g/m²</td>
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<td>Weighing 650 g/m² or more</td>
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<tr>
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<td>Straining cloth of a kind used in oil presses or the like, including that of human hair</td>
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</tr>
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<tr>
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<td>6001109000</td>
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<tr>
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<td>Of synthetic fibres</td>
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<td>Of artificial fibres</td>
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<tr>
<td>6005230000</td>
<td>Of yarns of different colours</td>
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<tr>
<td>6307200000</td>
<td>Life-jackets and life-belts</td>
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<tr>
<td>6307901000</td>
<td>Footwear lace</td>
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<tr>
<td>6307902000</td>
<td>Cloth wrappers</td>
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<tr>
<td>6307903000</td>
<td>Dress patterns</td>
<td></td>
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<tr>
<td>6307909000</td>
<td>Other</td>
<td></td>
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<tr>
<td>6308000000</td>
<td>Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes,</td>
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<tr>
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</tr>
<tr>
<td>6309000000</td>
<td>Worn clothing and other worn articles.</td>
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<tr>
<td>6401100000</td>
<td>Footwear incorporating a protective metal toe-cap</td>
<td>0</td>
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<tr>
<td>6401921000</td>
<td>Ski - boots</td>
<td>0</td>
<td>0</td>
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<tr>
<td>6401929010</td>
<td>Of rubber</td>
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<td>6401929090</td>
<td>Other</td>
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</tr>
<tr>
<td>6402120000</td>
<td>Ski-boots, cross-country ski footwear and snowboard boots</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>6402190000</td>
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<tr>
<td>6402200000</td>
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<tr>
<td>6402911000</td>
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<tr>
<td>6402912000</td>
<td>Tennis shoes, basketball shoes, gym shoes, training shoes and the like</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>6402919000</td>
<td>Other</td>
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</tr>
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<td>Sandals or similar footwear, produced in one piece by moulding</td>
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<tr>
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<tr>
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<tr>
<td>6403190000</td>
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<tr>
<td>6403200000</td>
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<tr>
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<td>6403519000</td>
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<tr>
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<td>6403913000</td>
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<tr>
<td>6403919000</td>
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<td>6403991000</td>
<td>Dress shoes</td>
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<tr>
<td>6403992000</td>
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<tr>
<td>6403993000</td>
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<tr>
<td>6403994000</td>
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<tr>
<td>6403999000</td>
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<tr>
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<td>Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like</td>
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</tr>
<tr>
<td>6404191000</td>
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<td>6404199000</td>
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<tr>
<td>6405100000</td>
<td>With uppers of leather or composition leather</td>
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<tr>
<td>6405200000</td>
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<tr>
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<td>Of wood</td>
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<td>6406909011</td>
<td>Removable in-soles</td>
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<td>0</td>
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<tr>
<td>6501000000</td>
<td>Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>6502000000</td>
<td>Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>6504000000</td>
<td>Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.</td>
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<tr>
<td>6505001000</td>
<td>Hair-nets</td>
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<td>6505009011</td>
<td>Of synthetic fibres</td>
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<tr>
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<td>0</td>
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<tr>
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</tr>
<tr>
<td>6506910000</td>
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</tr>
<tr>
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<td>Of leather</td>
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<td>Head-bands, lining, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.</td>
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<tr>
<td>6601100000</td>
<td>Garden or similar umbrellas</td>
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<tr>
<td>6601910000</td>
<td>Having a telescopic shaft</td>
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<td>0</td>
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<td>6601991000</td>
<td>Walking-stick umbrellas</td>
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</tr>
<tr>
<td>6602003000</td>
<td>Whips, riding-crops</td>
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<td>6602009000</td>
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<tr>
<td>6603200000</td>
<td>Umbrella frames, including frames mounted on shafts (sticks)</td>
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<tr>
<td>6603900000</td>
<td>Other</td>
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<td>0</td>
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<td>0</td>
</tr>
<tr>
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<td>Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
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<td>Of plastics</td>
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<td>0</td>
<td>0</td>
</tr>
<tr>
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<td>Partial wigs</td>
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<td>False beards</td>
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</tr>
<tr>
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<td>False eyebrows</td>
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<tr>
<td>6704205000</td>
<td>False eyelashes</td>
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<tr>
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<tr>
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<td>0</td>
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<tr>
<td>6801000000</td>
<td>Setts, curbstones and flagstones, of natural stone (except slate)</td>
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<td>0</td>
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<tr>
<td>6802100000</td>
<td>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</td>
<td>0</td>
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<tr>
<td>6802211000</td>
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<td>7007112000</td>
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<td>7008000000</td>
<td>Multiple-walled insulating units of glass.</td>
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<td>7009100000</td>
<td>Rear-view mirrors for vehicles</td>
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<td>Stoppers, lids and other closures</td>
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<td>For electric lighting</td>
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<td>Of lead crystal</td>
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<td>Of sealed beam lamp</td>
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<td>7015100000</td>
<td>Glasses for corrective spectacles</td>
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<td>7015901000</td>
<td>For sun glasses</td>
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<td>7015902000</td>
<td>Clock or watch glasses and the like</td>
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<td>Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes</td>
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<td>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</td>
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<td>7016909010</td>
<td>Ledged lights</td>
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<td>Of fused quartz or other fused silica</td>
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<td>Imitation precious and semi-precious stones</td>
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<td>Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers</td>
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<td>7020001012</td>
<td>Quartz crucibles for furnace of production of semiconductor wafers</td>
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<tr>
<td>7201200000</td>
<td>Non-alloy pig iron containing by weight more than 0.5% of phosphorus</td>
<td>0</td>
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<tr>
<td>7201501000</td>
<td>Alloy pig iron</td>
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<tr>
<td>7202110000</td>
<td>Containing by weight more than 2% of carbon</td>
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<tr>
<td>7202190000</td>
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<td>Containing by weight 2% or more of magnesium</td>
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<td>Ferro-silico-manganese</td>
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<tr>
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<td>Containing by weight more than 4% of carbon</td>
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<td>Ferro-molybdenum</td>
<td>0</td>
<td>0</td>
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<td>7202800000</td>
<td>Ferro-tungsten and ferro-silico-tungsten</td>
<td>0</td>
<td>0</td>
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<tr>
<td>7202910000</td>
<td>Ferro-titanium and ferro-silico-titanium</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>7202920000</td>
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<td>7202930000</td>
<td>Ferro-niobium</td>
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<td>Ferro-phosphorus (iron phosphide), containing by weight 15% or more of phosphorus</td>
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<tr>
<td>7202999000</td>
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<td>7203100000</td>
<td>Ferrous products obtained by direct reduction of iron ore</td>
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<tr>
<td>7204100000</td>
<td>Waste and scrap of cast iron</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>7204210000</td>
<td>Of stainless steel</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>7204290000</td>
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<td>7204300000</td>
<td>Waste and scrap of tinned iron or steel</td>
<td>0</td>
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<td>0</td>
</tr>
<tr>
<td>7204410000</td>
<td>Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings whether or not in bundles</td>
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<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7204490000</td>
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</tr>
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<td>7204500000</td>
<td>Remelting scrap ingots</td>
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<td>0</td>
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<td>0</td>
</tr>
<tr>
<td>7205210000</td>
<td>Of alloy steel</td>
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<td>0</td>
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<td>0</td>
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<tr>
<td>7207111000</td>
<td>Blooms</td>
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<td>Billets</td>
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<td>Sheet bars</td>
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<td>Other</td>
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<td>Blooms</td>
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<td>Billets</td>
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<td>Slabs</td>
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<tr>
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<td>Of a thickness of 4.75 mm or more</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
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<td>7208109000</td>
<td>Of a thickness of less than 4.75 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7208251000</td>
<td>Of a tensile strength of 490MPa or more</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7208259000</td>
<td>Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7208261000</td>
<td>Of a tensile strength of 490MPa or more</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7208269000</td>
<td>Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7208271000</td>
<td>Of a tensile strength of 490MPa or more</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7208279000</td>
<td>Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7208361000</td>
<td>Of a tensile strength of 490MPa or more</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7208369000</td>
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<td>0</td>
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<td>0</td>
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<td>Of a tensile strength of 490MPa or more</td>
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<tr>
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<td>Of a tensile strength of 490MPa or more</td>
<td>0</td>
<td>0</td>
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<tr>
<td>7208389000</td>
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<tr>
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<td>Of a tensile strength of 490MPa or more</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7208399000</td>
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<td>0</td>
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</tr>
<tr>
<td>7208400000</td>
<td>Not in coils, not further worked than hot-rolled, with patterns in relief</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>7208511000</td>
<td>Of a tensile strength of 490MPa or more</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7208519000</td>
<td>Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7208521000</td>
<td>Of a tensile strength of 490MPa or more</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7208529000</td>
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<td>0</td>
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</tr>
<tr>
<td>7208531000</td>
<td>Of a tensile strength of 490MPa or more</td>
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<tr>
<td>7208539000</td>
<td>Other</td>
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<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7208541000</td>
<td>Of a tensile strength of 490MPa or more</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7208549000</td>
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<td>0</td>
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<tr>
<td>7209151000</td>
<td>Of a tensile strength of 340MPa or more</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>7209159000</td>
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<td>Of a tensile strength of 340MPa or more</td>
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<tr>
<td>7209169000</td>
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<tr>
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<td>Of a tensile strength of 340MPa or more</td>
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<tr>
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<tr>
<td>7209189000</td>
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<tr>
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<td>Of a tensile strength of 340MPa or more</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7209251000</td>
<td>Of a tensile strength of 340MPa or more</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7209259000</td>
<td>Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7209261000</td>
<td>Of a tensile strength of 340MPa or more</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7209269000</td>
<td>Other</td>
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<tr>
<td>7209271000</td>
<td>Of a tensile strength of 340MPa or more</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>7209279000</td>
<td>Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>7209281000</td>
<td>Of a tensile strength of 340MPa or more</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>7209289000</td>
<td>Other</td>
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<td>Other</td>
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<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>7210110000</td>
<td>Of a thickness of 0.5 ㎜ or more</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7210120000</td>
<td>Of a thickness of less than 0.5 ㎜</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>7210200000</td>
<td>Plated or coated with lead, including terneplate</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7210301000</td>
<td>Of a tensile strength of 340MPa or more</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>7210309000</td>
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<td>7210410000</td>
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<tr>
<td>7210491010</td>
<td>Of a tensile strength of 340MPa or more</td>
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<td>0</td>
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<tr>
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<td>7210499010</td>
<td>Of a tensile strength of 340MPa or more</td>
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<td>7210499090</td>
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<tr>
<td>7210500000</td>
<td>Plated or coated with chromium oxides or with chromium and chromium oxides</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7210610000</td>
<td>Plated or coated with aluminium-zinc alloys</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7210690000</td>
<td>Other</td>
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</tr>
<tr>
<td>7210701000</td>
<td>Of a thickness of 4.75mm or more</td>
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<tr>
<td>7210702000</td>
<td>Of a thickness of less than 4.75mm</td>
<td>0</td>
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<td>0</td>
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</tr>
<tr>
<td>7210901000</td>
<td>Plated or coated with nickel</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7210902000</td>
<td>Plated or coated with copper</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7210909000</td>
<td>Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7211130000</td>
<td>Rolled on four faces or in a closed box pass, of a</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>------------------</td>
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<td>------</td>
<td>------</td>
<td>--------------------------</td>
</tr>
<tr>
<td>7211141000</td>
<td>width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7211149000</td>
<td>Of a tensile strength of 490MPa or more</td>
<td>0</td>
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<tr>
<td>7211191000</td>
<td>Of a tensile strength of 490MPa or more</td>
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<tr>
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<td>Of a tensile strength of 340MPa or more</td>
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<tr>
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<td>Of a tensile strength of 340MPa or more</td>
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<td>Of a thickness of 0.5 mm or more</td>
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<td>Equipment for scaffolding, shuttering, propping or pitprops</td>
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<td>7309000000</td>
<td>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.</td>
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<td>Of a capacity of 50 ℓ or more</td>
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<td>For use in manufacturing semiconductor</td>
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<tr>
<td>7409110000</td>
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<td>7410210000</td>
<td>Suitable for manufacturing printed circuit board</td>
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<td>Washers (including spring washers)</td>
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<td>7415290000</td>
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<tr>
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<td>thermal equipment.</td>
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<td>DESCRIPTION</td>
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<td>2018 and subsequent year</td>
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<td>Of air or gas compressors (excluding for refrigerating equipment)</td>
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<tr>
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<td>Of ploughs</td>
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<tr>
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<td>Of automatic cultivators</td>
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<tr>
<td>8432909000</td>
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<tr>
<td>8433110000</td>
<td>Powered, with the cutting device rotating in a horizontal plane</td>
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<tr>
<td>8433190000</td>
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<td>8433200000</td>
<td>Other mowers, including cutter bars for tractor mounting</td>
<td>0</td>
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<td>Other haymaking machinery</td>
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<td>0</td>
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<td>8433400000</td>
<td>Straw or fodder balers, including pick-up balers</td>
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<td>8433510000</td>
<td>Combine harvester-threshers</td>
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<td>Of homogenisers</td>
<td>0</td>
<td>0</td>
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<td>Presses for the extraction of fruit juice</td>
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<td>Crushers for the extraction of fruit juice</td>
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<td>Feed grinder, mill or crusher</td>
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<td>Of poultry-keeping machinery or poultry incubators and brooders</td>
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<tr>
<td>8437901000</td>
<td>Of machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables</td>
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<tr>
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<tr>
<td>8438101000</td>
<td>Bakery machinery</td>
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<tr>
<td>8438501000</td>
<td>Machinery used in meat preparation</td>
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<td>Machines for working surface</td>
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<td>8439303000</td>
<td>Machines for impregnating paper or paperboard</td>
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<td>Leaf-folding machines for book-binding</td>
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<td>Machines for making bags or sacks</td>
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<td>Machines for making envelopes</td>
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<td>8441801000</td>
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<td>Machinery and apparatus for type-founding</td>
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<td>Of machinery and apparatus for type-setting</td>
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<td>Of machinery and apparatus for type-founding</td>
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<td>Plates, cylinders and other printing components; plates, cylinders and</td>
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<tr>
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<td>lithographic stones, prepared for printing purposes (for example, planed,</td>
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<tr>
<td></td>
<td>grained or polished)</td>
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<tr>
<td>8443110000</td>
<td>Offset printing machinery, reel fed</td>
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<td>Offset printing machinery, sheet-fed, office type (using sheets with one</td>
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<td>side not exceeding 22 cm and the other side not exceeding 36 cm in the</td>
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<td>unfolded state)</td>
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<tr>
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<td>repetitive words or overall colour on textiles, leather, wallpaper,</td>
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<tr>
<td></td>
<td>wrapping paper, linoleum or other materials</td>
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<tr>
<td>8443199000</td>
<td>Other</td>
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<td>2017</td>
<td>2018 and subsequent year</td>
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<td>Of crushing or grinding capacity not exceeding 20 tons per hour</td>
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<td>Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes</td>
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<td>Machines for forming connections(bump) on an entire wafer before dicing</td>
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<td>Of subheading 8486.30.3010, 8486.30.3020, 8486.30.3030, 8486.30.3040, 8486.30.3049, 8486.30.3090, 8486.30.3090, 8486.30.7000, 8486.30.8000, 8486.30.9000</td>
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<td>Of subheading 8486.30.5011, 8486.30.5019, 8486.30.5020, 8486.30.5041, 8486.30.5042, 8486.30.5049, 8486.30.5050, 8486.30.5051, 8486.30.5052, 8486.30.5059, 8486.30.6010, 8486.30.6030, or 8486.30.6090</td>
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<td>8487901000</td>
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<td>Of an output exceeding 100 W, but not exceeding 750 W</td>
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<td>Of an output not exceeding 100 W</td>
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<td>Of an output exceeding 375 kW but not exceeding 1500 kW</td>
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<td>Of an output exceeding 1500 kW</td>
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<td>8501611000</td>
<td>Of an output not exceeding 750 VA</td>
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<td>0</td>
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<tr>
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<td>8502202000</td>
<td>Of an output exceeding 75 kVA but not exceeding 375 kVA</td>
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<td>Of an output exceeding 75 kVA but not exceeding 375 kVA</td>
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<td>Rated at more than 1 A but not more than 20 A</td>
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<td>Rated at more than 20 A but not more than 60 A</td>
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<td>8504103000</td>
<td>Rated at more than 60 A</td>
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<td>Microphones having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use</td>
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<tr>
<td>8518109000</td>
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<td>Single loudspeakers, mounted in their enclosures</td>
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<td>8518220000</td>
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<td>For telecommunication use, (without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 50 mm)</td>
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<td>8519301000</td>
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<td>Of a width exceeding 12.7 mm</td>
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<td>luminescence), plasma and other technologies)for telephone answering machines</td>
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<td>Other parts for black and white or monochrome</td>
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<tr>
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<td>cameras (including digital still image video cameras)</td>
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<td>Of subheading 8528.51, 8528.41.0000 or 8528.61.0000</td>
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<td>Obtained by forming with passive elements (inductances, resistors and capacitors)</td>
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<td>Of tape type or obtained by forming with circuits which function as lead frames</td>
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<td>Rated at 7.25 kV and more but less than 72.5 kV</td>
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<td>Rated at 72.5 kV and more but less than 200 kV</td>
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<td>8535400000</td>
<td>Lightning arresters, voltage limiters and surge suppressors</td>
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<td>8536300000</td>
<td>Other apparatus for protecting electrical circuits</td>
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<td>8536410000</td>
<td>For a voltage not exceeding 60 V</td>
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<td>8536504000</td>
<td>Of magnet switches (including magnetic contactors)</td>
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<td>8536691000</td>
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<td>8536699000</td>
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<td>Of plastics</td>
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### ANNEX 2-A

**TARIFF SCHEDULE OF VIET NAM**

#### Section B

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<td>- - Tongues</td>
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<td>02062200</td>
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<td>02063000</td>
<td>- Of swine, fresh or chilled</td>
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<td>02064100</td>
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<td>- Other, fresh or chilled</td>
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<td>02071430</td>
<td>- - - Livers</td>
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<td>02071491</td>
<td>- - - - Mechanically deboned or separated meat</td>
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<tr>
<td>02072400</td>
<td>- - Not cut in pieces, fresh or chilled</td>
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<td>02072500</td>
<td>- - Not cut in pieces, frozen</td>
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<td>02072600</td>
<td>- - Cuts and offal, fresh or chilled</td>
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<td>02075200</td>
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<td>02075300</td>
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<td>- - Other, fresh or chilled</td>
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<tr>
<td>02075500</td>
<td>- - Other, frozen</td>
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<tr>
<td>02076000</td>
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<td>02081000</td>
<td>- Of rabbits or hares</td>
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<tr>
<td>02083000</td>
<td>- Of primates</td>
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<tr>
<td>02084010</td>
<td>- - Of whales, dolphins and porpoises (mammals of the order <em>Cetacea</em>); of manatees and dugongs (mammals of the order <em>Sirenia</em>)</td>
<td>0</td>
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<tr>
<td>02084090</td>
<td>- - Other</td>
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<tr>
<td>02085000</td>
<td>- Of reptiles (including snakes and turtles)</td>
<td>0</td>
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<td>02086000</td>
<td>- Of camels and other camelids (<em>Camelidae</em>)</td>
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<tr>
<td>02089010</td>
<td>- - Frogs' legs</td>
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<td>- - Other</td>
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<tr>
<td>02091000</td>
<td>- Of pigs</td>
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<td>02099000</td>
<td>- Other</td>
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<tr>
<td>02101100</td>
<td>- - Hams, shoulders and cuts thereof, with bone in</td>
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<tr>
<td>02101200</td>
<td>- - Bellies (streaky) and cuts thereof</td>
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<td>02101930</td>
<td>- - Bacon or boneless hams</td>
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<tr>
<td>02101990</td>
<td>- - Other</td>
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<tr>
<td>02102000</td>
<td>- Meat of bovine animals</td>
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</tr>
<tr>
<td>02109100</td>
<td>- - Of primates</td>
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<td>02109210</td>
<td>- - - Of whales, dolphins and porpoises (mammals of the order <em>Cetacea</em>); of manatees and dugongs (mammals of the order <em>Sirenia</em>)</td>
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<td>- - Of reptiles (including snakes and turtles)</td>
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<tr>
<td>02109910</td>
<td>- - - Freeze dried chicken dice</td>
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<td>- - - Other</td>
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<tr>
<td>03011110</td>
<td>- - - Fry</td>
<td>0</td>
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<td>03011191</td>
<td>- - - Koi carp (<em>Cyprinus carpio</em>)</td>
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<td>- - - Goldfish (<em>Carassius auratus</em>)</td>
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<td>03011193</td>
<td>- - - Siamese fighting fish (<em>Beta splendens</em>)</td>
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<td>- - - Oscars (<em>Astonotus ocellatus</em>)</td>
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<td>- - - Arowanas (<em>Scleropages formosus</em>)</td>
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<td>- - - Other</td>
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<td>- - - Fry</td>
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<tr>
<td>03019100</td>
<td>- - - Trout (<em>Salmo trutta</em>, <em>Oncorhynchus mykiss</em>, <em>Oncorhynchus clarki</em>, <em>Oncorhynchus aquabonita</em>, <em>Oncorhynchus gilae</em>, <em>Oncorhynchus apache</em> and <em>Oncorhynchus chrysogaster</em>)</td>
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<tr>
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<td>- - - Eels (<em>Anguilla spp.</em>)</td>
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<td>- - - Breeding, other than fry</td>
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<td>03019390</td>
<td>- - - Other</td>
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<td>- - - Other</td>
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<td>- - - Other, freshwater fish</td>
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<tr>
<td>03021100</td>
<td>- - Trout (<em>Salmo trutta</em>, <em>Oncorhynchus mykiss</em>, <em>Oncorhynchus clarki</em>, <em>Oncorhynchus aguabonita</em>, <em>Oncorhynchus gilae</em>, <em>Oncorhynchus apache</em> and <em>Oncorhynchus chrysogaster</em>)</td>
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<tr>
<td>03021300</td>
<td>- - Pacific salmon (<em>Oncorhynchus nerka</em>, <em>Oncorhynchus gorbuscha</em>, <em>Oncorhynchus keta</em>, <em>Oncorhynchus tschawytso</em>, <em>Oncorhynchus kisutch</em>, <em>Oncorhynchus masou</em> and <em>Oncorhynchus rhodurus</em>)</td>
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<tr>
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<td>- - Atlantic salmon (<em>Salmo salar</em>) and Danube salmon (<em>Hucho hucho</em>)</td>
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<td>- - Other</td>
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<td>- - Plaice (<em>Pleuronectes platessa</em>)</td>
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<td>- - Sole (<em>Solea spp.</em>)</td>
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<td>- - Turbots (<em>Psetta maxima</em>)</td>
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<tr>
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<td>- - Skipjack or stripe-bellied bonito</td>
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<tr>
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<td>- - Bigeye tunas (<em>Thunnus obesus</em>)</td>
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<td>- - Atlantic and Pacific bluefin tunas (<em>Thunnus thynnus</em>, <em>Thunnus orientalis</em>)</td>
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<tr>
<td>03023600</td>
<td>- - Southern bluefin tunas (<em>Thunnus maccoyi</em>)</td>
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<tr>
<td>03023900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
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<tr>
<td>03024100</td>
<td>- - Herrings (<em>Clupea harengus</em>, <em>Clupea pallasii</em>)</td>
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<tr>
<td>03024200</td>
<td>- - Anchovies (<em>Engraulis spp.</em>)</td>
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<td>- - Sardines (<em>Sardina pilchardus</em>, <em>Sardinops spp.</em>), sardinella (<em>Sardinella spp.</em>), brisling or sprats (<em>Sprattus sprattus</em>)</td>
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<tr>
<td>03024400</td>
<td>- - Mackerel (<em>Scomber scombrus</em>, <em>Scomber australasicus</em>, <em>Scomber japonicus</em>)</td>
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<tr>
<td>03024500</td>
<td>- - Jack and horse mackerel (<em>Trachurus spp.</em>)</td>
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<td>- - Cobia (<em>Rachycentron canadum</em>)</td>
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<td>- - Swordfish (<em>Xiphias gladius</em>)</td>
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<td>- - Cod (<em>Gadus morhua</em>, <em>Gadus ogac</em>, <em>Gadus macrocephalus</em>)</td>
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<tr>
<td>03025200</td>
<td>- - Haddock (<em>Melanogrammus aeglefinus</em>)</td>
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<td>03025300</td>
<td>- - Coalfish (<em>Pollachius virens</em>)</td>
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<tr>
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<td>- - Hake (<em>Merluccius spp.</em>, <em>Urophycis spp.</em>)</td>
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<tr>
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<td>- - Alaska Pollack (<em>Theragra chalcogramma</em>)</td>
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<td>- - Blue whittings (<em>Micromesistius poutassou</em>, <em>Micromesistius australis</em>)</td>
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<tr>
<td>03025900</td>
<td>- - Other</td>
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<td>03027100</td>
<td>- - Tilapias (<em>Oreochromis spp.</em>)</td>
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<td>- - - Migal (Cirrhinus cirrhosus)</td>
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<td>- - Eels (Anguilla spp.)</td>
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<td>03027900</td>
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<td>- - Dogfish and other sharks</td>
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<tr>
<td>03028200</td>
<td>- - Rays and skates (Rajidae)</td>
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<tr>
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<td>- - Toothfish (Dissostichus spp.)</td>
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<td>- - Seabass (Dicentrarchus spp.)</td>
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<td>- - Seabream (Sparidae)</td>
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<td>03028912</td>
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<td>(Johnius belangerii), Reeve’s croakers (Chrysochir aureus) and bigheye</td>
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<td>croakers (Pennahtia anea)</td>
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<td>(Drepane punctata) and great barracudas (Sphyraena barracuda)</td>
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<td>03028917</td>
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<td>- - - - Indian threadfins (Polynemus indicus) and silver grunts</td>
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<td>(pomadasys argenteus)</td>
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<td>- - - - Hilsa shad (Tenualosa ilisha)</td>
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<td>03029000</td>
<td>- Livers and roes</td>
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<td>- - Sockeye salmon (red salmon) (Oncorhynchus nerka)</td>
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<td>- - Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta,</td>
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<td></td>
<td>Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and</td>
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<td>Oncorhynchus rhodurus)</td>
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<td>03031300</td>
<td>- - Atlantic salmon (Saimo salar) and Danube salmon (Hucho hucho)</td>
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<td>Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)</td>
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<td>03031900</td>
<td>- - Other</td>
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<td>03032300</td>
<td>- - Tilapias (Oreochromis spp.)</td>
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<td>- - Catfish (Pangasius spp., Silurus spp., Claris spp., Ictalurus spp.)</td>
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<tr>
<td>03032500</td>
<td>- - Carp (Cyprinus carpio, Carassius carassius,</td>
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<tr>
<td>03032600</td>
<td>- - Eels (Anguilla spp.)</td>
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<td>03032900</td>
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<tr>
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<td>- - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)</td>
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<td>- - Plaice (Pleuronectes platessa)</td>
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<td>- - Sole (Solea spp.)</td>
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<td>- - Turbots (Psetta maxima)</td>
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<td>- - Other</td>
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<tr>
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<td>- - Albacore or longfinned tunas (Thunnus alalunga)</td>
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<td>- - Yellowfin tunas (Thunnus albacares)</td>
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<td>- - Skipjack or stripe-bellied bonito</td>
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<tr>
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<td>- - Bigeye tunas (Thunnus obesus)</td>
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<tr>
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<td>- - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)</td>
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<td>- - Southern bluefin tunas (Thunnus maccoyii)</td>
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<td>03034900</td>
<td>- - Other</td>
<td>5</td>
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<td>- - Herrings (Clupea harengus, Clupea pallasii)</td>
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<tr>
<td>03035300</td>
<td>- - Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), sardinilla (Sardinilla spp.), brisling or sprats (Sprattus sprattus)</td>
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<td>03035400</td>
<td>- - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)</td>
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<tr>
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<td>- - Jack and horse mackerel (Trachurus spp.)</td>
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<td>03035600</td>
<td>- - Cobia (Rachycentron canadum)</td>
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<td>03035700</td>
<td>- - Swordfish (Xiphias gladius)</td>
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<td>- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)</td>
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<tr>
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<td>- - Haddock (Melanogrammus aeglefinus)</td>
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<td>- - Coalfish (Pollachius virens)</td>
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<td>- - Hake (Merluccius spp., Urophycis spp.)</td>
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<td>- - Alaska Pollack (Theragra chalcogramma)</td>
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<td>- - Blue whittings (Micromesistius poutassou, Micromesistius australis)</td>
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<tr>
<td>03036900</td>
<td>- - Other</td>
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<tr>
<td>03038100</td>
<td>- - Dogfish and other sharks</td>
<td>0</td>
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<tr>
<td>03038200</td>
<td>- - Rays and skates (Rajidae)</td>
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<tr>
<td>03038300</td>
<td>- - Toothfish (Dissostichus spp.)</td>
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<tr>
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<td>- - Seabass (Dicentrarchus spp.)</td>
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<tr>
<td>03038912</td>
<td>- - - - Longfin mojarra (Pentaprion longimanus)</td>
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<td>- - - - Bluntnose lizardfish (Trachinocephalus myops)</td>
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<td>03038914</td>
<td>- - - Savalai hairtails (Lepturacanthus savala), Belanger’s croakers (Johnius belangerii), Reeve’s croakers (Chrysochir aureus) and bigeye croakers (Pennahia aenea)</td>
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<td>- - - - Torpedo scads (Megalaspis cordyla), spotted sicklefish (Drepane punctata) and great barracudas (Sphyraena barracuda)</td>
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<td>03038917</td>
<td>- - - - Silver pomfrets (Pampus argenteus) and black pomfrets (Pararastromatus niger)</td>
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<td>03038918</td>
<td>- - Mangrove red snappers (Lutjanus argentimaculatus)</td>
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<tr>
<td>03038922</td>
<td>- - Rohu (Labeo rohita), catla (Catla catla) and swamp barb (Puntius chola)</td>
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<td>03038924</td>
<td>- - Snakeskin gourami (Trichogaster pectoralis) and silver grunts (Pomadasys argenteus)</td>
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<tr>
<td>03038926</td>
<td>- - Indian threadfins (Polynemus indicus) and silver grunts (Pomadasys argenteus)</td>
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<tr>
<td>03038927</td>
<td>- - Hilsa shad (Tenualosa ilisha)</td>
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<td>03038928</td>
<td>- - Wallago (Wallago attu) and giant river-catfish (Sperata seenghala)</td>
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<td>03038929</td>
<td>- - Other</td>
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<tr>
<td>03039010</td>
<td>- Livers</td>
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<tr>
<td>03039020</td>
<td>- Roes</td>
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<td>03043100</td>
<td>- Tilapias (Oreochromis spp.)</td>
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<td>- Nile Perch (Lates niloticus)</td>
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<td>03043900</td>
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<td>- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Huso huso)</td>
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<td>- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aquaonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)</td>
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<td>03044300</td>
<td>- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)</td>
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<tr>
<td>03044400</td>
<td>- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanidae, Merlucciidae, Moridae and Muraenolepididae</td>
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<td>0</td>
</tr>
<tr>
<td>03044600</td>
<td>- Toothfish (Dissostichus spp.)</td>
<td>0</td>
<td>0</td>
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<td>0</td>
</tr>
<tr>
<td>03044900</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>03045100</td>
<td>- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)</td>
<td>0</td>
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</tr>
<tr>
<td>03045200</td>
<td>- Salmonidae</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>03045300</td>
<td>- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanidae, Merlucciidae, Moridae and Muraenolepididae</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>03045400</td>
<td>- Swordfish (Xiphias gladius)</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>03045500</td>
<td>- Toothfish (Dissostichus spp.)</td>
<td>0</td>
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</tr>
<tr>
<td>03045900</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>03046100</td>
<td>- Tilapias (Oreochromis spp.)</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>03046200</td>
<td>- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>HS code</td>
<td>Description</td>
<td>Base rate (2015)</td>
<td>2016</td>
<td>2017</td>
<td>2018 and subsequent year</td>
</tr>
<tr>
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<td>------</td>
<td>------</td>
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</tr>
<tr>
<td>03046300</td>
<td>- - Nile Perch (Lates niloticus)</td>
<td>0</td>
<td>0</td>
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<td>0</td>
</tr>
<tr>
<td>03046900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>03047100</td>
<td>- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)</td>
<td>0</td>
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</tr>
<tr>
<td>03047200</td>
<td>- - Haddock (Melanogrammus aeglefinus)</td>
<td>0</td>
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<tr>
<td>03047300</td>
<td>- - Coalfish (Pollachius virens)</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>03047400</td>
<td>- - Hake (Merluccius spp., Urophycis spp.)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>03047500</td>
<td>- - Alaska Pollack (Theragra chalcogramma)</td>
<td>0</td>
<td>0</td>
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<td>0</td>
</tr>
<tr>
<td>03047900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>03048100</td>
<td>- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)</td>
<td>0</td>
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<td>0</td>
</tr>
<tr>
<td>03048200</td>
<td>- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus ahuabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)</td>
<td>0</td>
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</tr>
<tr>
<td>03048300</td>
<td>- - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)</td>
<td>0</td>
<td>0</td>
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<td>0</td>
</tr>
<tr>
<td>03048400</td>
<td>- - Swordfish (Xiphias gladius)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>03048500</td>
<td>- - Toothfish (Dissostichus spp.)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>03048600</td>
<td>- - Herrings (Clupea harengus, Clupea pallasii)</td>
<td>0</td>
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</tr>
<tr>
<td>03048700</td>
<td>- - Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynus (Katsuwonus) pelamis)</td>
<td>5</td>
<td>5</td>
<td>5</td>
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</tr>
<tr>
<td>03048900</td>
<td>- - Other</td>
<td>0</td>
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</tr>
<tr>
<td>03049100</td>
<td>- - Swordfish (Xiphias gladius)</td>
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</tr>
<tr>
<td>03049200</td>
<td>- - Toothfish (Dissostichus spp.)</td>
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</tr>
<tr>
<td>03049300</td>
<td>- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius Carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)</td>
<td>0</td>
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<td>0</td>
</tr>
<tr>
<td>03049400</td>
<td>- - Alaska Pollack (Theragra chalcogramma)</td>
<td>0</td>
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<tr>
<td>03049500</td>
<td>- - Fish of the families Bregmaceroitidae, Euclichthyidae, Gadidae, Macrouridae, Melanoididae, Merluccidae, Moridae and Muraenolepididae, other than Alaska Pollack (Theragra chalcogramma)</td>
<td>0</td>
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<tr>
<td>03049900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>03051000</td>
<td>- Flours, meals and pellets of fish, fit for human consumption</td>
<td>0</td>
<td>0</td>
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<tr>
<td>03052010</td>
<td>- - Of freshwater fish, dried, salted or in brine</td>
<td>0</td>
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<tr>
<td>03052090</td>
<td>- - Other</td>
<td>0</td>
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</tr>
<tr>
<td>03053100</td>
<td>- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius Carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and</td>
<td>0</td>
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</tr>
<tr>
<td>------------------</td>
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<td>------</td>
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</tr>
<tr>
<td>03053200</td>
<td>- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macouridae, Melanoidae, Merlucciidae, Moridae and Muraenolepididae</td>
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<tr>
<td>03053910</td>
<td>- - Freshwater garfish (<em>Xenentodon cancila</em>), yellowstriped goatfish (<em>Upeneus vittatus</em>) and long-rakered trevally (<em>Liza unicolor</em>)</td>
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<tr>
<td>03053920</td>
<td>- - Savalai hairtails (<em>Leptacanthus savala</em>), Belanger’s croakers (<em>Johnius belangerii</em>), Reeve’s croakers (<em>Chrysophrys aureus</em>) and bigeye croakers (<em>Pennahia anea</em>)</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>03053990</td>
<td>- - Other</td>
<td>0</td>
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<td>0</td>
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</tr>
<tr>
<td>03054100</td>
<td>- - Pacific salmon (<em>Oncorhynchus nerka</em>, <em>Oncorhynchus gorbuscha</em>, <em>Oncorhynchus keta</em>, <em>Oncorhynchus tschawytscha</em>, <em>Oncorhynchus masou</em> and <em>Oncorhynchus rhodurus</em>), Atlantic salmon (<em>Salmo salar</em>) and Danube salmon (<em>Hucho hucho</em>)</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>03054200</td>
<td>- - Herrings (<em>Clupea harengus</em>, <em>Clupea pallasii</em>)</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>03054300</td>
<td>- - Trout (<em>Salmo trutta</em>, <em>Oncorhynchus mykiss</em>, <em>Oncorhynchus clarkii</em>, <em>Oncorhynchus aguabonita</em>, <em>Oncorhynchus gilae</em>, <em>Oncorhynchus apache</em> and <em>Oncorhynchus chrysogaster</em>)</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>03054400</td>
<td>- - Tilapias (<em>Oreochromis spp.</em>), catfish (<em>Pangasius spp.</em>, <em>Silurus spp.</em>, <em>Clarias spp.</em>, <em>Ictalurus spp.</em>), carp (<em>Cyprinus carpio</em>, <em>Carassius carassius</em>, <em>Ctenopharyngodon idellus</em>, <em>Hypophthalmichthys spp.</em>, <em>Cirrhinus spp.</em>, <em>Mylopharyngodon piceus</em>), eels (<em>Anguilla spp.</em>), Nile perch (<em>Lates niloticus</em>) and snakeheads (<em>Channa spp.</em>)</td>
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</tr>
<tr>
<td>03054900</td>
<td>- - Other</td>
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</tr>
<tr>
<td>03055100</td>
<td>- - Cod (<em>Gadus morhua</em>, <em>Gadus ogac</em>, <em>Gadus macrocephalus</em>)</td>
<td>0</td>
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<tr>
<td>03055920</td>
<td>- - Marine fish</td>
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</tr>
<tr>
<td>03055990</td>
<td>- - Other</td>
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</tr>
<tr>
<td>03056100</td>
<td>- - Herrings (<em>Clupea harengus</em>, <em>Clupea pallasii</em>)</td>
<td>0</td>
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</tr>
<tr>
<td>03056200</td>
<td>- - Cod (<em>Gadus morhua</em>, <em>Gadus ogac</em>, <em>Gadus macrocephalus</em>)</td>
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</tr>
<tr>
<td>03056300</td>
<td>- - Anchovies (<em>Engraulis spp.</em>)</td>
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</tr>
<tr>
<td>03056400</td>
<td>- - Tilapias (<em>Oreochromis spp.</em>), catfish (<em>Pangasius spp.</em>, <em>Silurus spp.</em>, <em>Clarias spp.</em>, <em>Ictalurus spp.</em>), carp (<em>Cyprinus carpio</em>, <em>Carassius carassius</em>, <em>Ctenopharyngodon idellus</em>, <em>Hypophthalmichthys spp.</em>, <em>Cirrhinus spp.</em>, <em>Mylopharyngodon piceus</em>), eels (<em>Anguilla spp.</em>), Nile perch (<em>Lates niloticus</em>) and snakeheads (<em>Channa spp.</em>)</td>
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<tr>
<td>03056910</td>
<td>- - Marine fish</td>
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</tr>
<tr>
<td>03056990</td>
<td>- - Other</td>
<td>0</td>
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</tr>
<tr>
<td>03057100</td>
<td>- - Shark fins</td>
<td>0</td>
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</tr>
<tr>
<td>03057210</td>
<td>- - Fish maws</td>
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</tr>
<tr>
<td>03057290</td>
<td>- - Other</td>
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<td>03057900</td>
<td>- - Other</td>
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</tr>
<tr>
<td>03061100</td>
<td>- - Rock lobster and other sea crawfish (<em>Palinurus spp.</em>, <em>Panulirus spp.</em>, <em>Jasus spp.</em>)</td>
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</tr>
<tr>
<td>------------------</td>
<td>------------------------------------------------------------------------------</td>
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<td>------</td>
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</tr>
<tr>
<td>03061200</td>
<td>- - Lobsters (<em>Homarus spp.</em>)</td>
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<tr>
<td>03061410</td>
<td>- - - Soft shell crabs</td>
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</tr>
<tr>
<td>03061490</td>
<td>- - Other</td>
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<tr>
<td>03061500</td>
<td>- - Norway lobsters (<em>Nephrops norvegicus</em>)</td>
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<tr>
<td>03061600</td>
<td>- - Cold-water shrimps and prawns (*Pandalus spp., <em>Crangon crangon</em>)</td>
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<tr>
<td>03061710</td>
<td>- - - Giant tiger prawns (<em>Penaeus monodon</em>)</td>
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<tr>
<td>03061720</td>
<td>- - - Whiteleg shrimps (<em>Litopenaeus vannamei</em>)</td>
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<tr>
<td>03061730</td>
<td>- - - Giant river prawns (<em>Macrobrachium rosenbergii</em>)</td>
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<tr>
<td>03061790</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>03061900</td>
<td>- - Other, including flours, meals and pellets of crustaceans, fit for human consumption</td>
<td>0</td>
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</tr>
<tr>
<td>03062110</td>
<td>- - - Breeding</td>
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</tr>
<tr>
<td>03062120</td>
<td>- - - Other, live</td>
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</tr>
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<td>03062130</td>
<td>- - - Fresh or chilled</td>
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</tr>
<tr>
<td>03062190</td>
<td>- - - In airtight containers</td>
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<td>03062199</td>
<td>- - - Other</td>
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</tr>
<tr>
<td>03062210</td>
<td>- - - Breeding</td>
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</tr>
<tr>
<td>03062220</td>
<td>- - - Other, live</td>
<td>0</td>
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<td>0</td>
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</tr>
<tr>
<td>03062230</td>
<td>- - - Fresh or chilled</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>03062290</td>
<td>- - - In airtight containers</td>
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</tr>
<tr>
<td>03062299</td>
<td>- - - Other</td>
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<td>03062410</td>
<td>- - - Live</td>
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</tr>
<tr>
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</tr>
<tr>
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<td>- - - In airtight containers</td>
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<td>0</td>
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</tr>
<tr>
<td>03062499</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>03062500</td>
<td>- - Norway lobsters (<em>Nephrops norvegicus</em>)</td>
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</tr>
<tr>
<td>03062610</td>
<td>- - - Breeding</td>
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</tr>
<tr>
<td>03062620</td>
<td>- - - Other, live</td>
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</tr>
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<td>03062630</td>
<td>- - - Fresh or chilled</td>
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<td>03062649</td>
<td>- - - Other</td>
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<tr>
<td>04062010</td>
<td>- - In packages of a gross weight exceeding 20kg</td>
<td>0</td>
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<tr>
<td>04062090</td>
<td>- - Other</td>
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<tr>
<td>04063000</td>
<td>- Processed cheese, not grated or powdered</td>
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<td>04064000</td>
<td>- Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti</td>
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<tr>
<td>04069000</td>
<td>- Other cheese</td>
<td>0</td>
<td>0</td>
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<td>04071100</td>
<td>- - Of fowls of the species Gallus domesticus</td>
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<td>04071910</td>
<td>- - - Of ducks</td>
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<td>- - - Other</td>
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<td>04081100</td>
<td>- - Dried</td>
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<td>04081900</td>
<td>- - Other</td>
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<td>04089100</td>
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<td>04089900</td>
<td>- - Other</td>
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<td><strong>Natural honey.</strong></td>
<td>0</td>
<td>0</td>
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<tr>
<td>04100010</td>
<td>- Birds' nests</td>
<td>0</td>
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<tr>
<td>04100090</td>
<td>- Other</td>
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<tr>
<td>05010000</td>
<td><strong>Human hair, unworked, whether or not washed or scoured; waste of human hair.</strong></td>
<td>0</td>
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<tr>
<td>05021000</td>
<td>- Pigs', hogs' or boars' bristles and hair and waste thereof</td>
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<tr>
<td>05029000</td>
<td>- Other</td>
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<td><strong>Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.</strong></td>
<td>0</td>
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<tr>
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<td>- - Duck feathers</td>
<td>0</td>
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<td>- - Duck feathers</td>
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<td>05059090</td>
<td>- - Other</td>
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<td>05061000</td>
<td>- Ossein and bones treated with acid</td>
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<td>- - Rhinoceros horns; ivory powder and waste</td>
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<td>05079010</td>
<td>- - Horns, antlers, hooves, nails, claws and beaks</td>
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<td>- Coral and similar materials</td>
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<td>05080090</td>
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<tr>
<td>05111000</td>
<td>- Bovine semen</td>
<td>0</td>
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<td>- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3</td>
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<td>- - Domestic animal semen</td>
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<td>06011000</td>
<td>- Bulbs, tubers, tuberous roots, corns, crowns and rhizomes</td>
<td>0</td>
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<tr>
<td>06012010</td>
<td>- - Chicory plants</td>
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<td>- - Chicory roots</td>
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<tr>
<td>06021010</td>
<td>- - Of orchids</td>
<td>0</td>
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<tr>
<td>06021020</td>
<td>- - Of rubber trees</td>
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<tr>
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<tr>
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<td>- Rhododendrons and azaleas, grafted or not</td>
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<td>- Roses, grafted or not</td>
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<tr>
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<td>- - Rooted orchid cuttings and slips</td>
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<tr>
<td>06029020</td>
<td>- - Orchid seedlings</td>
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<td>- - Carnations</td>
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<td>- - Lilies (<em>Lilium spp.</em>)</td>
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<td>06031900</td>
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<td>- - Mosses and lichens</td>
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<td>06042090</td>
<td>- - Other</td>
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<td>06049010</td>
<td>- - Mosses and lichens</td>
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<td>- - Bulbs for propagation</td>
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<td>- - Carrots</td>
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<td>- Aubergines (egg-plants)</td>
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<td>- Celery other than celeriac</td>
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<tr>
<td>07095910</td>
<td>- - - Truffles</td>
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<td>- - Other</td>
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<td>- Spinach, New Zealand spinach and orache spinach (garden spinach)</td>
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<tr>
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<td>- - Other</td>
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<td>- - Mardi backcross solo (betik solo)</td>
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<tr>
<td>08102000</td>
<td>- Raspberries, blackberries, mulberries and loganberries</td>
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<tr>
<td>12119012</td>
<td>- - Cannabis, in other forms</td>
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<td>12119013</td>
<td>- - Rauwolfia serpentina roots</td>
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<td>- - Other, in cut, crushed or powdered form</td>
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<td>12119019</td>
<td>- - Other</td>
<td>0</td>
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<td>12119091</td>
<td>- - Pyrethrum, in cut, crushed or powdered form</td>
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<td>- - Pyrethrum, in other forms</td>
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<td>12119094</td>
<td>- - Sandalwood</td>
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<td>12119095</td>
<td>- - Agarwood (gaharu) chips</td>
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<tr>
<td>12119097</td>
<td>- - Bark of persea (<em>Persea Kurzii Kosterm</em>)</td>
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<td>- - Other</td>
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<td>12122110</td>
<td>- - Eucheuma spp.</td>
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<td>- - <em>Gracilaria lichenoides</em></td>
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<td>12122190</td>
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<td>12122911</td>
<td>- - - Of a kind used in pharmacy</td>
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<td>12122920</td>
<td>- - - Other, fresh, chilled or dried</td>
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<tr>
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<td>0</td>
<td>0</td>
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<tr>
<td>12129200</td>
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<td>0</td>
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<tr>
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<td>- - Lucerne (alfalfa) meal and pellets</td>
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<td>- - Gum Arabic</td>
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<td>0</td>
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<td>13021200</td>
<td>- - Of liquorice</td>
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<tr>
<td>13021300</td>
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<td>- - - Extracts and tinctures of cannabis</td>
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<td>13021930</td>
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<td>- - Pectic substances, pectinates and pectates</td>
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<td>- - Kapok</td>
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<tr>
<td>15012000</td>
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<tr>
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<td>15030090</td>
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<td>- - Solid fractions</td>
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<td>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified</td>
<td>5 5 5 0</td>
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<td>15079090</td>
<td>- - Other</td>
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<td>- Crude oil</td>
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<tr>
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<td>- - Fractions of unrefined ground-nut oil</td>
<td>0</td>
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<tr>
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<td>- - In packings of a net weight not exceeding 30 kg</td>
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<td>- - Other</td>
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<td>- - - In packings of a net weight not exceeding 30 kg</td>
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<tr>
<td>15099019</td>
<td>- - - Other</td>
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<td>- - - In packings of a net weight not exceeding 30 kg</td>
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<td>15100020</td>
<td>- Fractions of unrefined oil</td>
<td>0</td>
<td>0</td>
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<td>15100090</td>
<td>- Other</td>
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<td>- Crude oil</td>
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<td>- - - Solid fractions</td>
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<td>- - - Other</td>
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<tr>
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<td>- - - Solid fractions</td>
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<td>- - - Other, in packings of a net weight not exceeding 20kg</td>
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<tr>
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<td>- - - Other</td>
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<tr>
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<tr>
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<tr>
<td>15121990</td>
<td>- - - Other</td>
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<tr>
<td>15122100</td>
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<td>0</td>
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<tr>
<td>15122990</td>
<td>- - - Other</td>
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<tr>
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<td>- - - Other</td>
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<tr>
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<td>- - - - Solid fractions of palm kernel oil</td>
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<td>- - - Other, of ground-nuts, palm oil or coconuts</td>
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<tr>
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<td>15179043</td>
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<td>- - - - Chicken curry, in airtight containers</td>
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<td>16052110</td>
<td>- - - Shrimp paste</td>
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<td>- Lobster</td>
<td>0</td>
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<tr>
<td>16054000</td>
<td>- Other crustaceans</td>
<td>0</td>
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<tr>
<td>16055100</td>
<td>- - Oysters</td>
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<td>- - Scallops, including queen scallops</td>
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<td>- - Mussels</td>
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<td>16055400</td>
<td>- - Cuttle fish and squid</td>
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<td>- - Clams, cockles and arkshells</td>
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<td>- - Snails, other than sea snails</td>
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<td>- - Sea cucumbers</td>
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<td>- - Sea urchins</td>
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<td>16056300</td>
<td>- - Jellyfish</td>
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<td>16056900</td>
<td>- - Other</td>
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<td>17021100</td>
<td>- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter</td>
<td>0</td>
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<td>17021900</td>
<td>- - Other</td>
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<td>17022000</td>
<td>- Maple sugar and maple syrup</td>
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<tr>
<td>17023010</td>
<td>- - Glucose</td>
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<td>17023020</td>
<td>- - Glucose syrup</td>
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<td>17024000</td>
<td>- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar</td>
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<td>17025000</td>
<td>- Chemically pure fructose</td>
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<td>17026010</td>
<td>- - Fructose</td>
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<td>- - Fructose syrup</td>
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<td>- - Chemically pure maltose</td>
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<td>17029019</td>
<td>- - - Other</td>
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<td>17029020</td>
<td>- - Artificial honey, whether or not mixed with natural honey</td>
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<tr>
<td>17029030</td>
<td>- - Flavoured or coloured sugars (excluding maltose)</td>
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<tr>
<td>17029040</td>
<td>- - Caramel</td>
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<td>17029091</td>
<td>- - - Syrups</td>
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<td>17029099</td>
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<tr>
<td>17031010</td>
<td>-- Containing added flavouring or colouring matter</td>
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<tr>
<td>17031090</td>
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<td>-- Containing added flavouring or colouring matter</td>
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<td>-- Other</td>
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<td>- Chewing gum, whether or not sugar-coated</td>
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<td>17049010</td>
<td>- - Medicated pastilles and drops</td>
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<td>- - White chocolate</td>
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<td>- - - Soft, containing gelatin</td>
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<td>Cocoa beans, whole or broken, raw or roasted.</td>
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<td>Cocoa shells, husks, skins and other cocoa waste.</td>
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<td>18031000</td>
<td>- Not defatted</td>
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<tr>
<td>18032000</td>
<td>- Wholly or partly defatted</td>
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<td>Cocoa butter, fat and oil.</td>
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<td>18050000</td>
<td>Cocoa powder, not containing added sugar or other sweetening matter.</td>
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<tr>
<td>18061000</td>
<td>- Cocoa powder, containing added sugar or other sweetening matter</td>
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<td>18062010</td>
<td>- - Chocolate confectionery in blocks, slabs or bars</td>
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<tr>
<td>18062090</td>
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<td>18063190</td>
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<td>18063210</td>
<td>- - - Chocolate confectionery</td>
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<td>18063290</td>
<td>- - - Other</td>
<td>10</td>
<td>10</td>
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<tr>
<td>18069010</td>
<td>- - Chocolate confectionery in tablets or pastilles</td>
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<td>18069030</td>
<td>- - Food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa</td>
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<td>- - Food preparations of goods of headings 04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa</td>
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<tr>
<td>18069090</td>
<td>- - Other, weight of cocoa, specially prepared for infant use, not put up for retail sale</td>
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<td>10</td>
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<tr>
<td>19011010</td>
<td>- - Of malt extract</td>
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<td>- - Of goods of headings 04.01 to 04.04</td>
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</tr>
<tr>
<td>20089940</td>
<td>- - - Other, containing added sugar or other sweetening matter or spirit</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>20089990</td>
<td>- - - Other</td>
<td>10</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>20091100</td>
<td>- - Frozen</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>20091200</td>
<td>- - Not frozen, of a Brix value not exceeding 20</td>
<td>0</td>
<td>0</td>
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<tr>
<td>20091900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>20092100</td>
<td>- - Of a Brix value not exceeding 20</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>20092900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>20093100</td>
<td>- - Of a Brix value not exceeding 20</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>20093900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>20094100</td>
<td>- - Of a Brix value not exceeding 20</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>20094900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>20095000</td>
<td>- Tomato juice</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>20096100</td>
<td>- - Of a Brix value not exceeding 30</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>20096900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>20097100</td>
<td>- - Of a Brix value not exceeding 20</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>20097900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>20098110</td>
<td>- - For infant use</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<td>20098190</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>20098910</td>
<td>- - Blackcurrant juice</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>20098991</td>
<td>- - - For infant use</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>20098999</td>
<td>- - - - Other</td>
<td>0</td>
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</tr>
<tr>
<td>20099010</td>
<td>- - For infant use</td>
<td>0</td>
<td>0</td>
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<tr>
<td>20099090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
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<tr>
<td>21011110</td>
<td>- - - Instant coffee</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>21011190</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>21011210</td>
<td>- - - Mixtures in paste form with a basis of ground roasted coffee, containing vegetable fats</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>21011290</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>21012010</td>
<td>- - Tea preparations consisting of a mixture of tea, milk powder and sugar</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>21012090</td>
<td>-- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>21013000</td>
<td>- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>21021000</td>
<td>- Active yeasts</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>21022000</td>
<td>- Inactive yeasts; other single-cell micro-organisms, dead</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>21023000</td>
<td>- Prepared baking powders</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>21031000</td>
<td>- Soy sauce</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>21032000</td>
<td>- Tomato ketchup and other tomato sauces</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>21033000</td>
<td>- Mustard flour and meal and prepared mustard</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>21039010</td>
<td>- - Chili sauce</td>
<td>10</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>21039030</td>
<td>- Fish sauce</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>21039040</td>
<td>- - Other mixed condiments and mixed seasonings, including belachan (blachan)</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>0</td>
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<tr>
<td>21039090</td>
<td>- - Other</td>
<td>10</td>
<td>10</td>
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<tr>
<td>21041011</td>
<td>- - - For infant use</td>
<td>0</td>
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<tr>
<td>21041019</td>
<td>- - - Other</td>
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<tr>
<td>21041091</td>
<td>- - - For infant use</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>21041099</td>
<td>- - - Other</td>
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<td>21042011</td>
<td>- - - For infant use</td>
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<td>21042019</td>
<td>- - - Other</td>
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<td>21042091</td>
<td>- - - For infant use</td>
<td>0</td>
<td>0</td>
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<td>21042099</td>
<td>- - - Other</td>
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<tr>
<td>21050000</td>
<td>Ice cream and other edible ice, whether or not containing cocoa.</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>21061000</td>
<td>- Protein concentrates and textured protein substances</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>21069010</td>
<td>- - Dried bean curd and bean curd sticks</td>
<td>0</td>
<td>0</td>
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<td>0</td>
</tr>
<tr>
<td>21069020</td>
<td>- - Flavoured or coloured syrups</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>21069030</td>
<td>- - Non-dairy creamer</td>
<td>5</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>21069041</td>
<td>- - - In powder form</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>21069049</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
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<tr>
<td>21069051</td>
<td>- - - Preparations of a kind used as raw material for the manufacture of composite concentrates</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>21069052</td>
<td>- - - Composite concentrates for simple dilution with water to make beverages</td>
<td>0</td>
<td>0</td>
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<tr>
<td>21069053</td>
<td>- - - Ginseng based products</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>21069059</td>
<td>- - - Other</td>
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<td>5</td>
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<tr>
<td>21069066</td>
<td>- - - Other, of kind used for the manufacture of alcoholic beverages, in liquid form</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>21069067</td>
<td>- - - Other, of kind used for the manufacture of alcoholic beverages, in other forms</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>21069069</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>21069070</td>
<td>- - Food supplements</td>
<td>5</td>
<td>5</td>
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<tr>
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<td>------------------------------------------------------------------------------</td>
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<td>------</td>
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<tr>
<td>21069080</td>
<td>- - Fortificant premixes</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>21069091</td>
<td>- - - Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing</td>
<td>5</td>
<td>5</td>
<td>5</td>
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<tr>
<td>21069092</td>
<td>- - - Ginseng based preparations</td>
<td>5</td>
<td>5</td>
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<tr>
<td>21069093</td>
<td>- - - Food preparations for lactase deficient infants</td>
<td>0</td>
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<tr>
<td>21069094</td>
<td>- - - Other food preparations for infant use</td>
<td>0</td>
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<td>21069095</td>
<td>- - - Seri kaya</td>
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<tr>
<td>21069096</td>
<td>- - - Other medical foods</td>
<td>0</td>
<td>0</td>
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<tr>
<td>21069098</td>
<td>- - - Other flavouring preparations</td>
<td>5</td>
<td>5</td>
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<tr>
<td>21069099</td>
<td>- - - Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>22011000</td>
<td>- Mineral waters and aerated waters</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>22019010</td>
<td>- - Ice and snow</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>22019090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>22021010</td>
<td>- - Sparkling mineral waters or aerated waters, flavoured</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>22021090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>22029010</td>
<td>- - Flavoured UHT milk drinks</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>22029020</td>
<td>- - Soya milk drinks</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>22029030</td>
<td>- - Other non-aerated beverages ready for immediate consumption without dilution</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>22029090</td>
<td>- - Other</td>
<td>10</td>
<td>10</td>
<td>10</td>
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<tr>
<td>22071000</td>
<td>- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>22072011</td>
<td>- - Ethyl alcohol of an alcoholic strength by volume exceeding 99% vol</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>22072019</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>22072090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>22090000</td>
<td>Vinegar and substitutes for vinegar obtained from acetic acid.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23011000</td>
<td>- Flours, meals and pellets, of meat or meat offal; greaves</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23012010</td>
<td>- - Of fish, with a protein content of less than 60% by weight</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
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<tr>
<td>23012020</td>
<td>- - Of fish, with a protein content of 60% or more by weight</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>23012090</td>
<td>- - Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>23021000</td>
<td>- Of maize (corn)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23023000</td>
<td>- Of wheat</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23024010</td>
<td>- - Of rice</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23024090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23025000</td>
<td>- Of leguminous plants</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23031010</td>
<td>- - Of manioc (cassava) or sago</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23031090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23032000</td>
<td>- Beet-pulp, bagasse and other waste of sugar manufacture</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23033000</td>
<td>- Brewing or distilling dregs and waste</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23040010</td>
<td>- Defatted soya bean flour, fit for human consumption</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23040090</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>23050000</td>
<td>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23061000</td>
<td>- Of cotton seeds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
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<td>-----------------------------------------------------------------------------</td>
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</tr>
<tr>
<td>23062000</td>
<td>- Of linseed</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23063000</td>
<td>- Of sunflower seeds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23064110</td>
<td>- - - Of low erucic acid rape seeds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23064120</td>
<td>- - - Of low erucic acid colza seeds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23064910</td>
<td>- - - Of other rape seeds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23064920</td>
<td>- - Of other colza seeds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23065000</td>
<td>- Of coconut or copra</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>23066000</td>
<td>- Of palm nuts or kernels</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23069010</td>
<td>- - Of maize (corn) germ</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23069090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23070000</td>
<td>Wine lees; argol.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23080000</td>
<td>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.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23091010</td>
<td>- - Containing meat</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23091090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23099011</td>
<td>- - - Of a kind suitable for poultry</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23099012</td>
<td>- - - Of a kind suitable for swine</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23099014</td>
<td>- - - Of a kind suitable for primates</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23099019</td>
<td>- - - Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>23099020</td>
<td>- - Premixes, feed supplements or feed additives</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23099030</td>
<td>- - Other, containing meat</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23099090</td>
<td>- - Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>25020000</td>
<td>Unroasted iron pyrites.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25030000</td>
<td>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25041000</td>
<td>- In powder or in flakes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25049000</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25051000</td>
<td>- Silica sands and quartz sands</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25059000</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25061000</td>
<td>- Quartz</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25062000</td>
<td>- Quartzite</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25070000</td>
<td>Kaolin and other kaolinic clays, whether or not calcined.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25081000</td>
<td>- Bentonite</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25083000</td>
<td>- Fire-clay</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25084010</td>
<td>- - Fuller's earth</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25084090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25085000</td>
<td>- Andalusite, kyanite and sillimanite</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25086000</td>
<td>- Mullite</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25087000</td>
<td>- Chamotte or dinas earths</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25090000</td>
<td>Chalk.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25101010</td>
<td>- - Apatite</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25101090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25102010</td>
<td>- - Apatite</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25102090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25111000</td>
<td>- Natural barium sulphate (barytes)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25112000</td>
<td>- Natural barium carbonate (witherite)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25120000</td>
<td>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.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>------------------</td>
<td>------------------------------------------------------------------------------</td>
<td>------------------</td>
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<td>------</td>
<td>---------------------------</td>
</tr>
<tr>
<td>25131000</td>
<td>Pumice stone</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25132000</td>
<td>Emery, natural corundum, natural garnet and other natural abrasives</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25140000</td>
<td>Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25151100</td>
<td>- - Crude or roughly trimmed</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25151210</td>
<td>- - Blocks</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25151220</td>
<td>- - Slabs</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25152000</td>
<td>- Ecaussine and other calcareous monumental or building stone; alabaster</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25161100</td>
<td>- - Crude or roughly trimmed</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25161210</td>
<td>- - Blocks</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25161220</td>
<td>- - Slabs</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25162010</td>
<td>- - Crude or roughly trimmed</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25162020</td>
<td>- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25169000</td>
<td>- Other monumental or building stone</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25171000</td>
<td>- 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</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25172000</td>
<td>- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25173000</td>
<td>- Tarred macadam</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25174100</td>
<td>- - Of marble</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25174900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25181000</td>
<td>- Dolomite, not calcined or sintered</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25182000</td>
<td>- Calcined or sintered dolomite</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25183000</td>
<td>- Dolomite ramming mix</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25191000</td>
<td>- Natural magnesium carbonate (magnesite)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25199010</td>
<td>- - Fused magnesia; dead-burned (sintered) magnesia</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25199020</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25201000</td>
<td>- Gypsum; anhydrite</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25202010</td>
<td>- - Of a kind suitable for use in dentistry</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25202090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25210000</td>
<td>Lime stone; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25221000</td>
<td>- Quicklime</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25222000</td>
<td>- Slaked lime</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25223000</td>
<td>- Hydraulic lime</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25231010</td>
<td>- - Of a kind used in the manufacture of white cement</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25231090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25241000</td>
<td>- Crocidolite</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25249000</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25251000</td>
<td>- Crude mica and mica rifted into sheets or splittings</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25252000</td>
<td>- Mica powder</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25253000</td>
<td>- Mica waste</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25261000</td>
<td>- Not crushed, not powdered</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25262010</td>
<td>- - Talc powder</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25262090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>------------------</td>
<td>------------------------------------------------------------------------------</td>
<td>------------------</td>
<td>------</td>
<td>------</td>
<td>--------------------------</td>
</tr>
<tr>
<td>25280000</td>
<td>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 H₃B₀₃ calculated on the dry weight.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25291000</td>
<td>- Feldspar</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25292100</td>
<td>- - Containing by weight 97% or less of calcium fluoride</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25292200</td>
<td>- - Containing by weight more than 97% of calcium fluoride</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25293000</td>
<td>- Leucite; nepheline and nepheline syenite</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25301000</td>
<td>- Vermiculite, perlite and chlorites, unexpanded</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25302010</td>
<td>- - Kieserite</td>
<td>0</td>
<td>0</td>
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<td>0</td>
</tr>
<tr>
<td>25302020</td>
<td>- - Epsomite</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25309010</td>
<td>- - Zirconium silicates of a kind used as opacifiers</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25309090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26011100</td>
<td>- - Non-agglomerated</td>
<td>0</td>
<td>0</td>
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<td>0</td>
</tr>
<tr>
<td>26011200</td>
<td>- - Agglomerated</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26012000</td>
<td>- Roasted iron pyrites</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26020000</td>
<td>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26030000</td>
<td>Copper ores and concentrates.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26040000</td>
<td>Nickel ores and concentrates.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26050000</td>
<td>Cobalt ores and concentrates.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26060000</td>
<td>Aluminium ores and concentrates.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26070000</td>
<td>Lead ores and concentrates.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26080000</td>
<td>Zinc ores and concentrates.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26090000</td>
<td>Tin ores and concentrates.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26100000</td>
<td>Chromium ores and concentrates.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26110000</td>
<td>Tungsten ores and concentrates.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26121000</td>
<td>- Uranium ores and concentrates</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26122000</td>
<td>- Thorium ores and concentrates</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26131000</td>
<td>- Roasted</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26139000</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26140010</td>
<td>- Ilmenite ores and concentrates</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26140090</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26151000</td>
<td>- Zirconium ores and concentrates</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26159000</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26161000</td>
<td>- Silver ores and concentrates</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26169000</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26171000</td>
<td>- Antimony ores and concentrates</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26179000</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26180000</td>
<td>Granulated slag (slag sand) from the manufacture of iron or steel.</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>26190000</td>
<td>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26201100</td>
<td>- - Hard zinc spelter</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26201900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26202100</td>
<td>- - Leaded gasoline sludges and leaded anti-knock compound sludges</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>-------------------</td>
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<tr>
<td>26202900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26203000</td>
<td>- Containing mainly copper</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26204000</td>
<td>- Containing mainly aluminium</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26206000</td>
<td>- 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</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26209100</td>
<td>- - Containing antimony, beryllium, cadmium, chromium or their mixtures</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26209910</td>
<td>- - - Slag and hardhead of tin</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26209990</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26211000</td>
<td>- Ash and residues from the incineration of municipal waste</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26219000</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27011100</td>
<td>- - Anthracite</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27011210</td>
<td>- - - Coking coal</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27011290</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27011900</td>
<td>- - - Other coal</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27012000</td>
<td>- Briquettes, ovoids and similar solid fuels manufactured from coal</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27021000</td>
<td>- Lignite, whether or not pulverised, but not agglomerated</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27022000</td>
<td>- Agglomerated lignite</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27030010</td>
<td>- Peat, whether or not compressed into bales, but not agglomerated</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27030020</td>
<td>- Agglomerated peat</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27040010</td>
<td>- Coke and semi-coke of coal</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27040020</td>
<td>- Coke and semi-coke of lignite or of peat</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27040030</td>
<td>- Retort carbon</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27050000</td>
<td>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27060000</td>
<td>Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27071000</td>
<td>- Benzol (benzene)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27072000</td>
<td>- Toluol (toluene)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27073000</td>
<td>- Xylo (xylene)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27074000</td>
<td>- Naphthalene</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>27075000</td>
<td>- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27079100</td>
<td>- - Creosote oils</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27079910</td>
<td>- - - Carbon black feedstock</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27079990</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27081000</td>
<td>- Pitch</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27082000</td>
<td>- Pitch coke</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27090010</td>
<td>- Crude petroleum oils</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27101920</td>
<td>- - Topped crudes</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>27101930</td>
<td>- - - Carbon black feedstock</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27101941</td>
<td>- - - Lubricating oil feedstock</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>27101942</td>
<td>- - - - Lubricating oils for aircraft engines</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>27101943</td>
<td>- - - - Other lubricating oils</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>HS code</td>
<td>Description</td>
<td>Base rate (2015)</td>
<td>2016</td>
<td>2017</td>
<td>2018 and subsequent year</td>
</tr>
<tr>
<td>------------</td>
<td>------------------------------------------------------------------------------</td>
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<td>------</td>
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</tr>
<tr>
<td>27101944</td>
<td>- - - - Lubricating greases</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>27101950</td>
<td>- - - Hydraulic brake fluid</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>27101960</td>
<td>- - - Transformer and circuit breakers oils</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>27101971</td>
<td>- - - - Automotive diesel fuel</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>27101972</td>
<td>- - - - Other diesel fuels</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>27101979</td>
<td>- - - Fuel oils</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>27101981</td>
<td>- - - - Aviation turbine fuel (jet fuel) having a flash point of 23°C or more</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
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<tr>
<td>27101982</td>
<td>- - - - Aviation turbine fuel (jet fuel) having a flash point of less than 23°C</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>27101983</td>
<td>- - - Other kerosene</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>27101989</td>
<td>- - - Other medium oils and preparations</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>27101990</td>
<td>- - - Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>27102000</td>
<td>- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27111100</td>
<td>- - Natural gas</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27111200</td>
<td>- - Propane</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27111300</td>
<td>- - Butanes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27111410</td>
<td>- - Ethylene</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27111490</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27111900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27112110</td>
<td>- - - Of a kind used as a motor fuel</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27112190</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27112900</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27121000</td>
<td>- Petroleum jelly</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27122000</td>
<td>- Paraffin wax containing by weight less than 0.75% of oil</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27129010</td>
<td>- - Paraffin wax</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27129090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27131100</td>
<td>- - Not calcined</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27131200</td>
<td>- - Calcined</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27132000</td>
<td>- Petroleum bitumen</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27139000</td>
<td>- Other residues of petroleum oils or of oils obtained from bituminous minerals</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27141000</td>
<td>- Bituminous or oil shale and tar sands</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27149000</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27150000</td>
<td>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).</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>27160000</td>
<td>Electrical energy</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>28011000</td>
<td>- Chlorine</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>28012000</td>
<td>- Iodine</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>28013000</td>
<td>- Fluorine; bromine</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>28020000</td>
<td>Sulphur, sublimed or precipitated; colloidal sulphur.</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>28030020</td>
<td>- Acetylene black</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>28030040</td>
<td>- Other carbon blacks</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
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<td>-------------</td>
<td>-----------------</td>
<td>------</td>
<td>------</td>
<td>--------------------------</td>
</tr>
<tr>
<td>28030090</td>
<td>- Other</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28041000</td>
<td>- Hydrogen</td>
<td>0 0 0 0</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>28042100</td>
<td>- - Argon</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28042900</td>
<td>- - Other</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28043000</td>
<td>- Nitrogen</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>28044000</td>
<td>- Oxygen</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28045000</td>
<td>- Boron; tellurium</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28046100</td>
<td>- - Containing by weight not less than 99.99% of silicon</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>28046900</td>
<td>- - Other</td>
<td>0 0 0 0</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>28047000</td>
<td>- Phosphorus</td>
<td>0 0 0 0</td>
<td></td>
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</tr>
<tr>
<td>28048000</td>
<td>- Arsenic</td>
<td>0 0 0 0</td>
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<td></td>
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<tr>
<td>28049000</td>
<td>- Selenium</td>
<td>0 0 0 0</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>28051100</td>
<td>- - Sodium</td>
<td>0 0 0 0</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>28051200</td>
<td>- - Calcium</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28051900</td>
<td>- - Other</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28053000</td>
<td>- Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>28054000</td>
<td>- Mercury</td>
<td>0 0 0 0</td>
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<td></td>
</tr>
<tr>
<td>28061000</td>
<td>- Hydrogen chloride (hydrochloric acid)</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28062000</td>
<td>- Chlorosulphuric acid</td>
<td>0 0 0 0</td>
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<td></td>
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</tr>
<tr>
<td>28070000</td>
<td>Sulphuric acid; oleum.</td>
<td>5 5 5 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28080000</td>
<td>Nitric acid; sulphonitric acids.</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
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<td>- Diposphorus pentaoxide</td>
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<td>28369200</td>
<td>- - Strontium carbonate</td>
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<td>- - - Other</td>
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<td>- - Of sodium</td>
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<td>- Complex cyanides</td>
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<td>- Other</td>
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<td>28401100</td>
<td>- - Anhydrous</td>
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<td>- Peroxoborates (perborates)</td>
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<td>28421000</td>
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<td>- - Copper or chromium salts</td>
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<td>28429030</td>
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<td>28429090</td>
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<td>- - Silver nitrate</td>
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<td>28432900</td>
<td>- - Other</td>
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<td>- Gold compounds</td>
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<td>- Other compounds; amalgams</td>
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<td>28443010</td>
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<td>- In liquid form</td>
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<tr>
<td>28491000</td>
<td>- Of calcium</td>
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<td>28492000</td>
<td>- Of silicon</td>
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<td>28499000</td>
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<td>- - Mercury sulphates</td>
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<td>28521020</td>
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<td>28529010</td>
<td>Mercury tannates, not chemically defined</td>
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<td>28529090</td>
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<tr>
<td>28530000</td>
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<td>0 0 0 0</td>
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<tr>
<td>29011000</td>
<td>- Saturated</td>
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<td>29012100</td>
<td>- Ethylene</td>
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<td>- Propene (propylene)</td>
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<td>29012300</td>
<td>- Butene (butylene) and isomers thereof</td>
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<td>29021100</td>
<td>- Cyclohexane</td>
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<td>29021900</td>
<td>- Other</td>
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<td>29022000</td>
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<td>29023000</td>
<td>- Toluene</td>
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<tr>
<td>29024100</td>
<td>- o-Xylenes</td>
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<td>29024200</td>
<td>- m-Xylenes</td>
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<td>29025000</td>
<td>- Styrene</td>
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<td>29031190</td>
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<td>29031200</td>
<td>- Dichloromethane (methylene chloride)</td>
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<td>29031300</td>
<td>- Chloroform (trichloromethane)</td>
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<td>29031400</td>
<td>- Carbon tetrachloride</td>
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<td>- Ethylene dichloride (ISO) (1,2-dichloroethane)</td>
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<td>- 1,2-Dichloropropane (propylene dichloride) and dichlorobutanes</td>
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<td>- Tetrachloroethylene (perchloroethylene)</td>
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<td>29033990</td>
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<td>29037100</td>
<td>- Chlorodifluoromethane</td>
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<td>29037200</td>
<td>- Dichlorotrifluoroethanes</td>
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<td>- Dichlorofluoroethanes</td>
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<td>29037400</td>
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<td>- Dichloropentafluoropropanes</td>
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<td>- - Other, perhalogenated only with fluorine and chlorine</td>
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<td>29038900</td>
<td>- - Other</td>
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<td>- - Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene</td>
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<tr>
<td>29041000</td>
<td>- Derivatives containing only sulpho groups, their salts and ethyl esters</td>
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<td>- - Trinitrotoluene</td>
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<td>29042090</td>
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<td>29051000</td>
<td>- - Methanol (methyl alcohol)</td>
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<td>- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)</td>
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<td>- - Butan-1-ol (n-butyl alcohol)</td>
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<td>29051400</td>
<td>- - Other butanols</td>
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<td>- - Octanol (octyl alcohol) and isomers thereof</td>
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<td>- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)</td>
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<td>- - Other</td>
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<td>- - Acyclic terpene alcohols</td>
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<td>- - Ethylene glycol (ethanediol)</td>
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<td>- - Mammitol</td>
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<td>- Mono-, di- or trichloroacetic acids, their salts and esters</td>
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<td>29263000</td>
<td>- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)</td>
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<td>29269000</td>
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<td>29270010</td>
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<td>29280010</td>
<td>- Linuron</td>
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<td>- - Toluene diisocyanate</td>
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<td>- - Sodium cyclamate</td>
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<td>29302000</td>
<td>- Thiocarbamates and dithiocarbamates</td>
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<td>- Thiram mono-, di- or tetrasulphides</td>
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<td>- - Isosafrole</td>
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<td>- - Malonylurea (barbituric acid) and its salts</td>
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<td>- - Melamine</td>
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<td>- - 6-Hexanellactam (epsilon-caprolactam)</td>
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<td>- - Alprazolam (INN), camazepam (INN), clordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl lofizepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lorimetazepam</td>
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<td>- - - Mebendazole or parbendazole</td>
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<td>- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure</td>
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<td>- - - Nucleic acid and its salts</td>
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<td>Sulphonamides.</td>
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<td>- - Vitamin A and their derivatives</td>
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<td>- - Somatotropin, its derivatives and structural analogues</td>
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<td>- - Insulin and its salts</td>
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<td>- - Oestrogens and progestogens</td>
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<td>- - Of oxygen-function amino-compounds</td>
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<td>- - Concentrates of poppy straw and salts thereof</td>
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<td>29392010</td>
<td>- Quinine and its salts</td>
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<tr>
<td>29392090</td>
<td>- - Other</td>
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<td>29393000</td>
<td>- Caffeine and its salts</td>
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<td>29394100</td>
<td>- - Ephedrine and its salts</td>
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<td>- - Pseudoephedrine (INN) and its salts</td>
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<td>29394300</td>
<td>- - Cathine (INN) and its salts</td>
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<td>- - Norephedrine and its salts</td>
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<td>- - Other</td>
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<td>29395100</td>
<td>- - Fenetylline (INN) and its salts</td>
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<td>29395900</td>
<td>- - Other</td>
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<td>- - Ergometrine (INN) and its salts</td>
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<td>- - Cocaine and its derivatives</td>
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<td>29399990</td>
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<td>Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetics and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.</td>
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<tr>
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<td>- Streptomycins and their derivatives; salts thereof</td>
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<td>29414000</td>
<td>- Chloramphenicol and its derivatives; salts thereof</td>
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<tr>
<td>29419000</td>
<td>- Other</td>
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<td>29420000</td>
<td>Other organic compounds.</td>
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<tr>
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<td>- Extracts of glands or other organs or of their secretions</td>
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<td>30019000</td>
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<td>- - Plasma protein solutions</td>
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<td>- - Tetanus toxoid</td>
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<td>30033900</td>
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<td>30039000</td>
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<td>- - Containing gentamycin, lincomycin, sulphamethoxazole or their derivatives, of a kind taken orally or in ointment form</td>
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<td>- - - Of a kind taken orally or in ointment form</td>
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<td>30043100</td>
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<td>30043210</td>
<td>- - - Containing dexamethasone or their derivatives</td>
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<td>- - - Containing hydrocortisone sodium succinate or fluocinolone acetonide</td>
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<td>30043290</td>
<td>- - - Other</td>
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<td>- - Containing morphine or its derivatives, for injection</td>
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<td>- - Containing papaverine or berberine, of a kind taken orally</td>
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<td>- - Of a kind suitable for children, in syrup form</td>
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<td>- - - Containing vitamin A, B or C</td>
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<tr>
<td>30045099</td>
<td>- - - Other</td>
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<td>- - Transdermal therapeutic system patches for the treatment of cancer or heart diseases</td>
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<td>- - Closed sterile water for inhalation, pharmaceutical grade</td>
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<td>- - Antiseptics</td>
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<td>30049041</td>
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<td>30049049</td>
<td>- - - Other</td>
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<tr>
<td>30049089</td>
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<td>- - - Containing sodium chloride or glucose, for infusion</td>
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<td>- - Bandages</td>
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<td>- - Sterile absorbable surgical or dental yarn; sterile surgical or dental adhesion barriers, whether or not absorbable</td>
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<td>- Blood-grouping reagents</td>
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<td>30063010</td>
<td>- Barium sulfate, of a kind taken orally</td>
<td>0</td>
<td>0</td>
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<tr>
<td>30063020</td>
<td>- - Reagents of microbial origin, of a kind suitable for veterinary biological diagnosis</td>
<td>0</td>
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<tr>
<td>30063030</td>
<td>- - Other microbial diagnostic reagents</td>
<td>0</td>
<td>0</td>
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<tr>
<td>30063090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
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<tr>
<td>30064010</td>
<td>- - Dental cements and other dental fillings</td>
<td>0</td>
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<tr>
<td>30064020</td>
<td>- - Bone reconstruction cements</td>
<td>0</td>
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<td>30065000</td>
<td>- First-aid boxes and kits</td>
<td>0</td>
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<td>30066000</td>
<td>- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides</td>
<td>0</td>
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<td>30067000</td>
<td>- 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</td>
<td>0</td>
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<td>30069100</td>
<td>- - Appliances identifiable for ostomy use</td>
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<td>31010011</td>
<td>- - Supplement fertilisers in liquid form, not</td>
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<td>31010012</td>
<td>- - Other, chemically treated</td>
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<td>31010019</td>
<td>- - Other</td>
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<td>31010091</td>
<td>- - Supplement fertilisers in liquid form, not chemically treated</td>
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<td>31010092</td>
<td>- - Other, of animal origin (other than guano), chemically treated</td>
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<td>31010099</td>
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<td>31021000</td>
<td>- Urea, whether or not in aqueous solution</td>
<td>0</td>
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<tr>
<td>31022100</td>
<td>- - Ammonium sulphate</td>
<td>0</td>
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<tr>
<td>31022900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>31023000</td>
<td>- Ammonium nitrate, whether or not in aqueous solution</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>31024000</td>
<td>- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances</td>
<td>0</td>
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<tr>
<td>31025000</td>
<td>- Sodium nitrate</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>31026000</td>
<td>- Double salts and mixtures of calcium nitrate and ammonium nitrate</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>31028000</td>
<td>- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution</td>
<td>0</td>
<td>0</td>
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<tr>
<td>31029000</td>
<td>- Other, including mixtures not specified in the foregoing subheadings</td>
<td>0</td>
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<td>31039090</td>
<td>- - Other</td>
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<tr>
<td>31042000</td>
<td>- Potassium chloride</td>
<td>0</td>
<td>0</td>
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<tr>
<td>31043000</td>
<td>- Potassium sulphate</td>
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<td>0</td>
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<td>31049000</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
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<td>31053000</td>
<td>- Diammonium hydrogenorthophosphate (diammonium phosphate)</td>
<td>0</td>
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<tr>
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<td>- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)</td>
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<td>- - Containing nitrates and phosphates</td>
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<td>31055900</td>
<td>- - Other</td>
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<td>31056000</td>
<td>- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>31059000</td>
<td>- Other</td>
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<td>32011000</td>
<td>- Quebracho extract</td>
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<td>32012000</td>
<td>- Wattle extract</td>
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<td>32019010</td>
<td>- - Gambier</td>
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<td>32021000</td>
<td>- Synthetic organic tanning substances</td>
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<tr>
<td>32030010</td>
<td>- Of a kind used in the food or drink industries</td>
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<tr>
<td>32030090</td>
<td>- Other</td>
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<td>32041110</td>
<td>- - - Crude</td>
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<tr>
<td>32041190</td>
<td>- - - Other</td>
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<tr>
<td>32041210</td>
<td>- - - Acid dyes</td>
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<td>32041290</td>
<td>- - - Other</td>
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<tr>
<td>32041300</td>
<td>- - Basic dyes and preparations based thereon</td>
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<td>32041400</td>
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<tr>
<td>32041500</td>
<td>- - Vat dyes (including those usable in that state as pigments) and preparations based thereon</td>
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<td>- - Reactive dyes and preparations based thereon</td>
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<td>32041700</td>
<td>- - Pigments and preparations based thereon</td>
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<td>- Synthetic organic products of a kind used as fluorescent brightening agents</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>32049000</td>
<td>- Other</td>
<td>0</td>
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<td>Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.</td>
<td>0</td>
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<td>32061110</td>
<td>- - Pigmens</td>
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<td>32061190</td>
<td>- - Other</td>
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<tr>
<td>32061910</td>
<td>- - Pigments</td>
<td>0</td>
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<tr>
<td>32061990</td>
<td>- - Other</td>
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<td>32062010</td>
<td>- - Chrome yellow, chrome green, molybdate orange or red based on chromium compounds</td>
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<tr>
<td>32062090</td>
<td>- - Other</td>
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<tr>
<td>32064110</td>
<td>- - Preparations</td>
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<tr>
<td>32064190</td>
<td>- - Other</td>
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<td>32064210</td>
<td>- - Preparations</td>
<td>0</td>
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<tr>
<td>32064290</td>
<td>- - Other</td>
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<td>32064910</td>
<td>- - Preparations</td>
<td>0</td>
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<tr>
<td>32064990</td>
<td>- - Other</td>
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<tr>
<td>32065010</td>
<td>- - Preparations</td>
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<tr>
<td>32065090</td>
<td>- - Other</td>
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<tr>
<td>32071000</td>
<td>- Prepared pigments, prepared opacifiers, prepared colours and similar preparations</td>
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<td>32072010</td>
<td>- - Enamel frits</td>
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<td>- Liquid lustres and similar preparations</td>
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<td>- Glass frit and other glass, in the form of powder, granules or flakes</td>
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<tr>
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<td>- - Of a kind used in dentistry</td>
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<td>32081019</td>
<td>- - Other</td>
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<tr>
<td>32081090</td>
<td>- - Other:</td>
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<td>3208109010</td>
<td>- - Anti-fouling or anti-corrosive paints for ships’ hulls</td>
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<tr>
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<td>- - Anti-fouling or anti-corrosive paints for ships’ hulls</td>
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<tr>
<td>32082090</td>
<td>- - Other</td>
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<tr>
<td>3208209010</td>
<td>- - Varnishes (including lacquers), exceeding 100ºC heat-resistance</td>
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<tr>
<td>32089011</td>
<td>- - Of a kind used in dentistry</td>
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<td>32089019</td>
<td>- - Other</td>
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<td>- - Of a kind used in dentistry</td>
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<td>32089090</td>
<td>- - Other:</td>
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<td>- - Anti-fouling or anti-corrosive paints for ships’ hulls</td>
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<tr>
<td>32091010</td>
<td>- - Varnishes (including lacquers)</td>
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<tr>
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<td>- - Exceeding 100ºC heat-resistance</td>
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<tr>
<td>32099000</td>
<td>- Other</td>
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<td>3209900010</td>
<td>- - Varnishes (including lacquers), exceeding 100°C heat-resistance</td>
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</tr>
<tr>
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<td>- - Anti-fouling or anti-corrosive paints for ships' hulls</td>
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<tr>
<td>32100010</td>
<td>- Varnishes (including lacquers)</td>
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<td>- Distempers</td>
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<td>- Prepared water pigments of a kind used for finishing leather</td>
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<td>- Stamping foils</td>
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<td>- - - Other</td>
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<td>32131000</td>
<td>- Colours in sets</td>
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<td>32139000</td>
<td>- Other</td>
<td>0</td>
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<tr>
<td>32141000</td>
<td>- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings</td>
<td>0</td>
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<tr>
<td>32149000</td>
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<tr>
<td>32151110</td>
<td>- - Ultra-violet curable inks</td>
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<td>32151190</td>
<td>- - Other</td>
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<td>32151900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
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<td>32159010</td>
<td>- - Carbon mass of a kind used to manufacture one-time carbon paper</td>
<td>0</td>
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<td>32159060</td>
<td>- - Drawing ink and writing ink</td>
<td>0</td>
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<td>32159070</td>
<td>- - Ink of a kind suitable for use with duplicating machines of heading 84.72</td>
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<tr>
<td>32159090</td>
<td>- - Other</td>
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<td>5</td>
<td>5</td>
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<tr>
<td>33011200</td>
<td>- - Of orange</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>33011300</td>
<td>- - Of lemon</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>33011900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<td>33012400</td>
<td>- - Of peppermint (<em>Mentha piperita</em>)</td>
<td>0</td>
<td>0</td>
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<tr>
<td>33012500</td>
<td>- - Of other mints</td>
<td>0</td>
<td>0</td>
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<td>33012900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
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<td>33013000</td>
<td>- Resinoids</td>
<td>0</td>
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<td>33019010</td>
<td>- - Aqueous distillates and aqueous solutions of essential oils suitable for medicinal use</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>33019090</td>
<td>- - Other</td>
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<td>0</td>
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<td>33021010</td>
<td>- - Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in liquid form</td>
<td>0</td>
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<tr>
<td>33021020</td>
<td>- - Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in other forms</td>
<td>0</td>
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<td>33021090</td>
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<td>- Other</td>
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<td>33051010</td>
<td>- - Having anti-fungal properties</td>
<td>0</td>
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<td>33051090</td>
<td>- - Other</td>
<td>10</td>
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<tr>
<td>33053000</td>
<td>- Hair lacquers</td>
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<td>33061010</td>
<td>- - Prophylactic pastes or powders</td>
<td>5 0 0 0</td>
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<td>33061090</td>
<td>- - Other</td>
<td>5 5 5 0</td>
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<td>33062000</td>
<td>- Yarn used to clean between the teeth (dental floss)</td>
<td>0 0 0 0</td>
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<td>33069000</td>
<td>- Other</td>
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<tr>
<td>33072000</td>
<td>- - Personal deodorants and antiperspirants</td>
<td>0 0 0 0</td>
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<td>33074110</td>
<td>- - - Scented powders (incense) of a kind used during religious rites</td>
<td>0 0 0 0</td>
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<tr>
<td>33074190</td>
<td>- - - Other</td>
<td>0 0 0 0</td>
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<td>33074910</td>
<td>- - - Room perfuming preparations, whether or not having disinfectant properties</td>
<td>0 0 0 0</td>
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<tr>
<td>33074990</td>
<td>- - - Other</td>
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<tr>
<td>33079010</td>
<td>- - Animal toilet preparations</td>
<td>0 0 0 0</td>
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<td>33079030</td>
<td>- - Papers and tissues, impregnated or coated with perfume or cosmetics</td>
<td>0 0 0 0</td>
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<td>33079040</td>
<td>- - Other perfumery or cosmetics, including depilatories</td>
<td>0 0 0 0</td>
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<td>33079050</td>
<td>- - Contact lens or artificial eye solutions</td>
<td>0 0 0 0</td>
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<tr>
<td>33079090</td>
<td>- - Other</td>
<td>10 10 10 0</td>
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<tr>
<td>34012020</td>
<td>- - Soap chips</td>
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<td>34012091</td>
<td>- - - Of a kind used for flotation de-inking of recycled paper</td>
<td>0 0 0 0</td>
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<tr>
<td>34012099</td>
<td>- - - Other</td>
<td>0 0 0 0</td>
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<tr>
<td>34021110</td>
<td>- - - Sulphated fatty alcohols</td>
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<td>- - - - Wetting agents of a kind used in the manufacture of herbicides</td>
<td>0 0 0 0</td>
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<tr>
<td>34021199</td>
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<td>- - - - Wetting agents of a kind used in the manufacture of herbicides</td>
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<tr>
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<tr>
<td>34021390</td>
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<td>5 5 5 0</td>
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<td>34021910</td>
<td>- - - - Of a kind suitable for use in fire-extinguishing preparations</td>
<td>0 0 0 0</td>
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<tr>
<td>34021990</td>
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<tr>
<td>34022011</td>
<td>- - - - Anionic surface active preparations</td>
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<td>- - - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations</td>
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<td>34022013</td>
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<td>- - - - Other</td>
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<td>34031912</td>
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<td>For aircraft engines</td>
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<td>Other preparations containing silicone oil</td>
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<td>34042000</td>
<td>Of poly(oxyethylene) (polyethylene glycol)</td>
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<td>34049010</td>
<td>Of chemically modified lignite</td>
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<tr>
<td>34051000</td>
<td>Polishes, creams and similar preparations for footwear or leather</td>
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<td>34052000</td>
<td>Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork</td>
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<td>34054010</td>
<td>Scouring pastes and powders</td>
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<td>34060000</td>
<td>Candles, tapers and the like.</td>
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<td>34070010</td>
<td>Modelling pastes, including those put up for children's amusement</td>
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<tr>
<td>34070020</td>
<td>Preparations known as &quot;dental wax&quot; or &quot;dental impression compounds&quot;, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms</td>
<td>0</td>
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<tr>
<td>34070030</td>
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<tr>
<td>35011000</td>
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<tr>
<td>35019010</td>
<td>- - Caseinates and other casein derivatives</td>
<td>0</td>
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<td>35019020</td>
<td>- - Casein glues</td>
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<tr>
<td>35021100</td>
<td>- - Dried</td>
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<td>35021900</td>
<td>- - Other</td>
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<td>- Milk albumin, including concentrates of two or more whey proteins</td>
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<td>35029000</td>
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<td>35030011</td>
<td>- - Fish glues</td>
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<td>35030019</td>
<td>- - Other</td>
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<td>35030030</td>
<td>- Isinglass</td>
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<td>- - In powder form with a bloating level of A-250 or B-230 or higher on the Bloom scale</td>
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<td>35030049</td>
<td>- - Other</td>
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<td>5</td>
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</tr>
<tr>
<td>35040000</td>
<td>Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>35051010</td>
<td>- - Dextrose, soluble or roasted starches</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>35051090</td>
<td>- - Other</td>
<td>5</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>35052000</td>
<td>- Glues</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>35061000</td>
<td>- 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</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>35071000</td>
<td>- Rennet and concentrates thereof</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>35079000</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>36010000</td>
<td>Propellent powders</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>36020000</td>
<td>Prepared explosives, other than propellent powders</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>36030010</td>
<td>- Semi-fuses; elemented caps; signal tubes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>36030020</td>
<td>- Safety fuses or detonating fuses</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>36030090</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>36041000</td>
<td>- Fireworks</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>36049020</td>
<td>- - Miniature pyrotechnic munitions and percussion caps for toys</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>36049030</td>
<td>- - Signalling flares or rockets</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>36049090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>36050000</td>
<td>Matches, other than pyrotechnic articles of heading 36.04.</td>
<td>0</td>
<td>0</td>
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<tr>
<td>36061000</td>
<td>- 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 cm³</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>36069010</td>
<td>- - Solid or semi-solid fuels, solidified alcohol and similar prepared fuels</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>36069020</td>
<td>- - Lighter flints</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>36069030</td>
<td>- - Other ferro-cerium and other pyrophoric alloys in all forms</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>36069040</td>
<td>- - Resin torches, firelighters and the like</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>36069090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>37011000</td>
<td>- For X-ray</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>37012000</td>
<td>- Instant print film</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>37013000</td>
<td>- Other plates and film, with any side exceeding 255 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>37019110</td>
<td>- - - Of a kind suitable for use in the printing industry</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>------------------</td>
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</tr>
<tr>
<td>37019190</td>
<td>- - - Other</td>
<td>0 0 0 0</td>
<td></td>
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</tr>
<tr>
<td>37019910</td>
<td>- - - Of a kind suitable for use in the printing industry</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>37019990</td>
<td>- - - Other</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>37021000</td>
<td>- For X-ray</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>37023100</td>
<td>- For colour photography (polychrome)</td>
<td>0 0 0 0</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>37023200</td>
<td>- - Other, with silver halide emulsion</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>37023900</td>
<td>- - Other</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>37024100</td>
<td>- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)</td>
<td>0 0 0 0</td>
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</tr>
<tr>
<td>37024200</td>
<td>- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography</td>
<td>0 0 0 0</td>
<td></td>
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</tr>
<tr>
<td>37024300</td>
<td>- - Of a width exceeding 610 mm and of a length not exceeding 200 m</td>
<td>0 0 0 0</td>
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<tr>
<td>37024400</td>
<td>- - Of a width exceeding 105 mm but not exceeding 610 mm</td>
<td>0 0 0 0</td>
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<tr>
<td>37025220</td>
<td>- - - Of a kind suitable for use in cinematography</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>37025290</td>
<td>- - - Other</td>
<td>0 0 0 0</td>
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<tr>
<td>37025300</td>
<td>- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides</td>
<td>0 0 0 0</td>
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<tr>
<td>37025440</td>
<td>- - - Of a kind suitable for used in medical, surgical, dental or veterinary sciences or in the printing industry</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>37025490</td>
<td>- - - Other</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>37025520</td>
<td>- - - Of a kind suitable for use in cinematography</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>37025550</td>
<td>- - - Of a kind suitable for used in medical, surgical, dental or veterinary sciences or in the printing industry</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>37025590</td>
<td>- - - Other</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>37025620</td>
<td>- - Of a kind suitable for use in cinematography</td>
<td>0 0 0 0</td>
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<tr>
<td>37025690</td>
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<tr>
<td>37029610</td>
<td>- - - Of a kind suitable for use in cinematography</td>
<td>0 0 0 0</td>
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<tr>
<td>37029690</td>
<td>- - - Other</td>
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<tr>
<td>37029710</td>
<td>- - - Of a kind suitable for use in cinematography</td>
<td>0 0 0 0</td>
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<tr>
<td>37029790</td>
<td>- - - Other</td>
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<tr>
<td>37029810</td>
<td>- - - Of a kind suitable for use in cinematography</td>
<td>0 0 0 0</td>
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<tr>
<td>37029830</td>
<td>- - - Other, of a length of 120 m or more</td>
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<tr>
<td>37029890</td>
<td>- - - Other</td>
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<tr>
<td>37031010</td>
<td>- - Of a width not exceeding 1,000 mm</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>37031090</td>
<td>- - Other</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>37032000</td>
<td>- Other, for colour photography (polychrome)</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>37039000</td>
<td>- Other</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>37040010</td>
<td>- X-ray plates or film</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>37040090</td>
<td>- Other</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>37051000</td>
<td>- For offset reproduction</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>37059010</td>
<td>- - X-ray</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>37059020</td>
<td>- - Microfilm</td>
<td>0 0 0 0</td>
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<tr>
<td>37059090</td>
<td>- - Other</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>37061010</td>
<td>- - Newsreels, travelogues, technical and scientific films</td>
<td>0 0 0 0</td>
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<tr>
<td>37061030</td>
<td>- - Other documentary films</td>
<td>0 0 0 0</td>
<td></td>
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</tr>
<tr>
<td>37061040</td>
<td>- - Other, consisting only of sound track</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>37061090</td>
<td>- - Other</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>37069010</td>
<td>- - Newsreels, travelogues, technical and scientific films</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>------------------</td>
<td>-----------------------------------------------------------------------------</td>
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<tr>
<td>37069030</td>
<td>- - Other documentary films</td>
<td>0</td>
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</tr>
<tr>
<td>37069040</td>
<td>- - Other, consisting only of sound track</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>37069090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>37071000</td>
<td>- Sensitising emulsions</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>37079010</td>
<td>- - Flashlight materials</td>
<td>0</td>
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</tr>
<tr>
<td>37079090</td>
<td>- - Other</td>
<td>0</td>
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<td>0</td>
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</tr>
<tr>
<td>38011000</td>
<td>- Artificial graphite</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>38012000</td>
<td>- Colloidal or semi-colloidal graphite</td>
<td>0</td>
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</tr>
<tr>
<td>38013000</td>
<td>- Carbonaceous pastes for electrodes and similar pastes for furnace linings</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>38019000</td>
<td>- Other</td>
<td>0</td>
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<tr>
<td>38021000</td>
<td>- Activated carbon</td>
<td>0</td>
<td>0</td>
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<tr>
<td>38029010</td>
<td>- - Activated bauxite</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>38029020</td>
<td>- - Activated clays or activated earths</td>
<td>0</td>
<td>0</td>
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<td>0</td>
</tr>
<tr>
<td>38029090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>38030000</td>
<td>Tall oil, whether or not refined.</td>
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<tr>
<td>38030000</td>
<td>Tall oil, whether or not refined.</td>
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<tr>
<td>38040010</td>
<td>- Concentrated sulphite lye</td>
<td>0</td>
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</tr>
<tr>
<td>38040090</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>38051000</td>
<td>- Gum, wood or sulphate turpentine oils</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>38059000</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>38061000</td>
<td>- Rosin and resin acids</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>38062000</td>
<td>- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>38063010</td>
<td>- - In blocks</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>38063090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>38069010</td>
<td>- - Run gums in blocks</td>
<td>0</td>
<td>0</td>
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<tr>
<td>38069090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>38070000</td>
<td>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.</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>38085010</td>
<td>- - Insecticides</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>38085021</td>
<td>- - - In aerosol containers</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>38085029</td>
<td>- - - Other</td>
<td>0</td>
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<tr>
<td>38085031</td>
<td>- - - In aerosol containers</td>
<td>0</td>
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<tr>
<td>38085039</td>
<td>- - - Other</td>
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<tr>
<td>38085040</td>
<td>- - Anti-sprouting products</td>
<td>0</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>38085050</td>
<td>- - Plant-growth regulators</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>38085060</td>
<td>- - Disinfectants</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>38085091</td>
<td>- - - Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>38085099</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
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<tr>
<td>38089111</td>
<td>- - - -Containing 2-(1-Methylpropyl) phenol methylcarbamate</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>38089119</td>
<td>- - - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>38089120</td>
<td>- - - In the form of mosquito coils</td>
<td>0</td>
<td>0</td>
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<tr>
<td>38089130</td>
<td>- - - In the form of mosquito mats</td>
<td>0</td>
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<tr>
<td>38089191</td>
<td>- - - - Having a deodorising function</td>
<td>0</td>
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<tr>
<td>38089192</td>
<td>- - - - Other</td>
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<td>- - - - Having a deodorising function</td>
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<td>38089199</td>
<td>- - - - Other</td>
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<td>38089211</td>
<td>- - - - With a validamycin content not exceeding 3% by net weight</td>
<td>0</td>
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<td>38089219</td>
<td>- - - - Other</td>
<td>0 0 0 0</td>
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<td>38089290</td>
<td>- - - Other</td>
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<td>38089311</td>
<td>- - - In aerosol containers</td>
<td>0 0 0 0</td>
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<td>38089319</td>
<td>- - - Other</td>
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<td>38089320</td>
<td>- - - Anti-sprouting products</td>
<td>0 0 0 0</td>
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<td>38089330</td>
<td>- - - Plant-growth regulators</td>
<td>0 0 0 0</td>
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<td>38089410</td>
<td>- - - Containing mixtures of coal tar acid and alkanis</td>
<td>0 0 0 0</td>
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<tr>
<td>38089420</td>
<td>- - - Other, in aerosol containers</td>
<td>0 0 0 0</td>
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<td>38089490</td>
<td>- - - Other</td>
<td>0 0 0 0</td>
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<tr>
<td>38089910</td>
<td>- - - Wood preservatives, containing insecticides or fungicides</td>
<td>0 0 0 0</td>
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<tr>
<td>38089990</td>
<td>- - - Other</td>
<td>0 0 0 0</td>
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<tr>
<td>38091000</td>
<td>- With a basis of amylaceous substances</td>
<td>0 0 0 0</td>
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<tr>
<td>38099110</td>
<td>- - - Softening agents</td>
<td>5 5 5 0</td>
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<td>38099190</td>
<td>- - - Other</td>
<td>0 0 0 0</td>
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<td>38099200</td>
<td>- - Of a kind used in the paper or like industries</td>
<td>0 0 0 0</td>
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<td>38099300</td>
<td>- - Of a kind used in the leather or like industries</td>
<td>0 0 0 0</td>
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<td>38101000</td>
<td>- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>38109000</td>
<td>- Other</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>38111100</td>
<td>- - Based on lead compounds</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>38111900</td>
<td>- - Other</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>38112110</td>
<td>- - - Put up for retail sale</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>38112190</td>
<td>- - - Other</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>38112900</td>
<td>- - Other</td>
<td>0 0 0 0</td>
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<td></td>
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<tr>
<td>38119010</td>
<td>- - Rust preventatives or corrosion inhibitors</td>
<td>0 0 0 0</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>38119090</td>
<td>- - Other</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>38121000</td>
<td>- Prepared rubber accelerators</td>
<td>0 0 0 0</td>
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<tr>
<td>38122000</td>
<td>- Compound plasticisers for rubber or plastics</td>
<td>0 0 0 0</td>
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<tr>
<td>38123000</td>
<td>- Anti-oxidising preparations and other compound stabilisers for rubber or plastics</td>
<td>0 0 0 0</td>
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<tr>
<td>38130000</td>
<td>Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.</td>
<td>0 0 0 0</td>
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<td>38140000</td>
<td>Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.</td>
<td>0 0 0 0</td>
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<tr>
<td>38151100</td>
<td>- - With nickel or nickel compounds as the active substance</td>
<td>0 0 0 0</td>
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<tr>
<td>38151200</td>
<td>- - With precious metal or precious metal compounds as the active substance</td>
<td>0 0 0 0</td>
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<tr>
<td>38151900</td>
<td>- - Other</td>
<td>0 0 0 0</td>
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<tr>
<td>38159000</td>
<td>- Other</td>
<td>0 0 0 0</td>
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<tr>
<td>38160010</td>
<td>- Refractory cements</td>
<td>5 5 5 0</td>
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<tr>
<td>38160090</td>
<td>- Other</td>
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<td>38170000</td>
<td>Mixed alkylbenzenes and mixed alkynaphthalenes, other than those of heading 27.07 or 29.02.</td>
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<td>38180000</td>
<td>Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.</td>
<td>0 0 0 0</td>
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<tr>
<td>38190000</td>
<td>Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum</td>
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<tr>
<td>HS code</td>
<td>Description</td>
<td>Base rate (2015)</td>
<td>2016</td>
<td>2017</td>
<td>2018 and subsequent year</td>
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<td>38200000</td>
<td>Anti-freezing preparations and prepared de-icing fluids.</td>
<td>0</td>
<td>0</td>
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<tr>
<td>38210010</td>
<td>- Prepared culture media for the development of micro-organisms</td>
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<td>38210090</td>
<td>- Other</td>
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<tr>
<td>38220010</td>
<td>- Plates, sheets, film, foil and strip of plastics impregnated or coated with diagnostic or laboratory reagents</td>
<td>0</td>
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<tr>
<td>38220020</td>
<td>- Paperboard, cellulose wadding and web of cellulose fibres impregnated or coated with diagnostic or laboratory reagents</td>
<td>0</td>
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<td>38220030</td>
<td>- Sterilisation indicator strips and tapes</td>
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<td>38220090</td>
<td>- Other</td>
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<td>38231100</td>
<td>- Stearic acid</td>
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<td>38231200</td>
<td>- Oleic acid</td>
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<td>38231300</td>
<td>- Tall oil fatty acids</td>
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<td>38231910</td>
<td>- - Acid oils from refining</td>
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<tr>
<td>38231990</td>
<td>- - Other</td>
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<td>38237010</td>
<td>- In the form of wax</td>
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<td>38237090</td>
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<td>38241000</td>
<td>- Prepared binders for foundry moulds or cores</td>
<td>0</td>
<td>0</td>
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<tr>
<td>38243000</td>
<td>- Non-agglomerated metal carbides mixed together or with metallic binders</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>38244000</td>
<td>- Prepared additives for cements, mortars or concretes</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>38245000</td>
<td>- Non-refractory mortars and concretes</td>
<td>0</td>
<td>0</td>
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<tr>
<td>38246000</td>
<td>- Sorbitol other than that of subheading 2905.44</td>
<td>0</td>
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<tr>
<td>38247110</td>
<td>- - Transformer and circuit breaker oils, containing by weight less than 70% or of petroleum oils or of oils obtained from bituminous minerals</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>38247190</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>38247200</td>
<td>- - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes</td>
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<td>38247300</td>
<td>- - Containing hydrobromofluorocarbons (HBFCs)</td>
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<tr>
<td>38247410</td>
<td>- - Transformer and circuit breaker oils, containing by weight less than 70% or of petroleum oils or of oils obtained from bituminous minerals</td>
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<tr>
<td>38247490</td>
<td>- - - Other</td>
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<td>38247500</td>
<td>- - Containing carbon tetrachloride</td>
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<td>38247600</td>
<td>- - Containing 1,1,1-trichloroethane (methyl chloroform)</td>
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<td>38247700</td>
<td>- - Containing bromomethane (methyl bromide) or bromochloromethane</td>
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<tr>
<td>38247800</td>
<td>- - Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)</td>
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<tr>
<td>38247900</td>
<td>- - Other</td>
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<td>38248100</td>
<td>- - Containing oxirane (ethylene oxide)</td>
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<td>38248200</td>
<td>- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)</td>
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<tr>
<td>38248300</td>
<td>- - Containing tris(2,3-dibromopropyl) phosphate</td>
<td>0</td>
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<tr>
<td>38249010</td>
<td>- - Ink removers, stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale</td>
<td>0</td>
<td>0</td>
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<tr>
<td>38249030</td>
<td>- - Copying pastes with a basis of gelatin, whether presented in bulk or ready for use (for example, on a paper or textile backing)</td>
<td>0</td>
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<td>38249040</td>
<td>- - Composite inorganic solvents</td>
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<td>38249050</td>
<td>- - Acetone oil</td>
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<td>38249060</td>
<td>- - Chemical preparations containing monosodium glutamate</td>
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<td>38249070</td>
<td>- - Other chemical preparations, of a kind used in the manufacture of foodstuff</td>
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<td>38249091</td>
<td>- - - Naphthenic acids, their water insoluble salts and their esters</td>
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<td>38249099</td>
<td>- - - Other</td>
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<td>38256100</td>
<td>- - Mainly containing organic constituents</td>
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<td>38256900</td>
<td>- - Other</td>
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<td>38259000</td>
<td>- Other</td>
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<td>- Coconut methyl ester (CME)</td>
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<td>38260090</td>
<td>- Other</td>
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<td>- - - Linear Low-Density Polyethylene (LLDPE)</td>
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<tr>
<td>39011019</td>
<td>- - - Other</td>
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<td>39011092</td>
<td>- - - Linear Low-Density Polyethylene (LLDPE)</td>
<td>0</td>
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<tr>
<td>39011099</td>
<td>- - - Other</td>
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<td>- Polyethylene having a specific gravity of 0.94 or more</td>
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<td>39013000</td>
<td>- Ethylene-vinyl acetate copolymers</td>
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<td>39019040</td>
<td>- - In dispersion</td>
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<tr>
<td>39019090</td>
<td>- - Other</td>
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<tr>
<td>39021030</td>
<td>- - In dispersion</td>
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<td>39021090</td>
<td>- - Other</td>
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<td>39022000</td>
<td>- Polyisobutylene</td>
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<td>- - In the form of liquids or pastes</td>
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<td>- - Other</td>
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<td>39029010</td>
<td>- - Chlorinated polypropylene of a kind suitable for use in printing ink formulation</td>
<td>0</td>
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<td>39029090</td>
<td>- - Other</td>
<td>0</td>
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<tr>
<td>39031110</td>
<td>- - - Granules</td>
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<td>39031190</td>
<td>- - - Other</td>
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<td>40061000</td>
<td>- “Camel-back” strips for retreading rubber tyres</td>
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<td>- - - Exceeding 5 mm in thickness, lined with textile fabric on one side</td>
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<tr>
<td>40081120</td>
<td>- - - Other, floor tiles and wall tiles</td>
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<td>- - - Exceeding 5 mm in thickness, lined with textile fabric on one side</td>
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<td>40082120</td>
<td>- - - Other, floor tiles and wall tiles</td>
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<td>- - - Other</td>
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<td>- - - - Fuel hoses, heater hoses and water hoses, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11</td>
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<td>- - Without fittings</td>
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<td>- - - Mining slurry suction and discharge hoses</td>
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<td>40094290</td>
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<td>- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm</td>
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<td>40103200</td>
<td>- - 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</td>
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<td>40103300</td>
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<td>- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm</td>
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<td>40103900</td>
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<tr>
<td>40116290 - - - Other</td>
<td>vehicles and machines</td>
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<tr>
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<td>40119310 - - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts, wheel-barrows or other industrial handling vehicles and machines</td>
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<tr>
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<tr>
<td>40119410 - - - Of a kind used on machinery of heading 84.29 or 84.30</td>
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<tr>
<td>40119420 - - - Of a kind used on tractors, forklifts or other industrial handling vehicles and machines</td>
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<tr>
<td>40119490 - - - Other</td>
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<tr>
<td>40119910 - - - Of a kind used on vehicles of Chapter 87</td>
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<td>40119920 - - - Of a kind used on machinery of heading 84.29 or 84.30</td>
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<td>401199410 - - - Of a kind used on machinery of heading 84.29 or 84.30</td>
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<tr>
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<tr>
<td>401199430 - - - Of a kind used on aircraft</td>
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<td>401199440 - - - Of a kind used on motorcycles</td>
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<td>401199450 - - - Of a kind used on bicycles</td>
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<td>401199460 - - - Of a kind used on other vehicles of Chapter 87</td>
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<td>401199490 - - - Other</td>
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<td>40121100 - - - Of a kind used on motor cars (including station wagons and racing cars)</td>
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<tr>
<td>40121120 - - - Of a width not exceeding 450 mm</td>
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</tr>
<tr>
<td>40121190 - - - Other</td>
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<td>40121300 - - - Of a kind used on aircraft</td>
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<tr>
<td>40121990 - - - Other</td>
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<td>40122010 - - - Of a kind used on motor cars (including station wagons, racing cars)</td>
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<tr>
<td>40122021 - - - Of a width not exceeding 450 mm</td>
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<td>40122029 - - - Other</td>
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<td>40122030 - - - Of a kind used on aircraft</td>
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<tr>
<td>40122091 - - - Other</td>
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<td>40122099 - - - Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm</td>
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<td>40129015 - - - Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm, for use on vehicles of heading 87.09</td>
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<tr>
<td>40129019 - - - Other</td>
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<td>40129021</td>
<td>- - - Of a width not exceeding 450 mm</td>
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<td>40129022</td>
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<td>40129070</td>
<td>- - Replaceable tyre treads of a width not exceeding 450 mm</td>
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<td>40129080</td>
<td>- - Tyre flaps</td>
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<td>- - Other</td>
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<td>40139011</td>
<td>- - - Suitable for fitting to tyres of a width not exceeding 450 mm</td>
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<tr>
<td>40139031</td>
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<td>40139040</td>
<td>- - Of a kind used on aircraft</td>
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<td>40139091</td>
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<td>40140000</td>
<td>- Sheath contraceptives</td>
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<td>40149010</td>
<td>- - Teats for feeding bottles and similar articles</td>
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<tr>
<td>40149040</td>
<td>- - Stoppers for pharmaceutical use</td>
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<td>40149090</td>
<td>- - Other</td>
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<tr>
<td>40151100</td>
<td>- - Surgical</td>
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<tr>
<td>40151900</td>
<td>- - Other</td>
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<td>40159010</td>
<td>- - Lead aprons</td>
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<td>40159020</td>
<td>- - Divers’ suits (wet suits)</td>
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<td>40159090</td>
<td>- - Other</td>
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<td>40169110</td>
<td>- - - Mats</td>
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<td>40169120</td>
<td>- - - Tiles</td>
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<td>40169190</td>
<td>- - - Other</td>
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<td>40169210</td>
<td>- - - Eraser tips</td>
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<td>40169290</td>
<td>- - - Other</td>
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<td>- - - Of a kind used to insulate the terminal leads of electrolytic capacitors</td>
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<td>- - - Gaskets and o-rings, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11</td>
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<tr>
<td>40169390</td>
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<td>- - Boat or dock fenders, whether or not inflatable</td>
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<tr>
<td>40169500</td>
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<td>40169915</td>
<td>- - - - For vehicles of heading 87.09, 87.13, 87.15 or 87.16</td>
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<td>- - - - Bicycle mudguards</td>
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<td>40169917</td>
<td>- - - - Bicycle parts</td>
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<td>- - - - Other bicycle accessories</td>
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<td>40169919</td>
<td>- - - - Other</td>
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<td>40169930</td>
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<td>40169940</td>
<td>- - - Wall tiles</td>
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<td>40169951</td>
<td>- - - Rubber rollers</td>
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<td>- - - Tyre mould bladders</td>
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<td>- - - Electrical insulator hoods</td>
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<td>- - - - Rubber grommets and rubber covers for automotive wiring harnesses</td>
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<td>40169959</td>
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<td>40169960</td>
<td>- - - Rail pads</td>
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<td>40169991</td>
<td>- - - - Table coverings</td>
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<td>- - Other</td>
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<td>- - Pre-tanned</td>
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<td>- - Other</td>
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<td>41021000</td>
<td>- With wool on</td>
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<tr>
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<td>- - Pickled</td>
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<tr>
<td>41022990</td>
<td>- - - Other</td>
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<td>41032010</td>
<td>- - Pre-tanned</td>
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<td>41032090</td>
<td>- - Other</td>
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<td>41033000</td>
<td>- Of swine</td>
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<td>41039000</td>
<td>- Other</td>
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<tr>
<td>41041100</td>
<td>- Full grains, unsplit; grain splits</td>
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<tr>
<td>41041900</td>
<td>- - Other</td>
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<tr>
<td>41044100</td>
<td>- Full grains, unsplit; grain splits</td>
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<tr>
<td>41044900</td>
<td>- - Other</td>
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<td>- In the wet state (including wet-blue)</td>
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<td>41053000</td>
<td>- In the dry state (crust)</td>
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<td>- - In the wet state (including wet-blue)</td>
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<td>- - In the wet state (including wet blue)</td>
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<td>41064020</td>
<td>- - In the dry state (crust)</td>
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<tr>
<td>41069100</td>
<td>- - In the wet state (including wet-blue)</td>
<td>0</td>
<td>0</td>
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<tr>
<td>41069200</td>
<td>- - In the dry state (crust)</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>41071100</td>
<td>- Full grains, unsplit</td>
<td>5</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>41071200</td>
<td>- - Grain splits</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>41071900</td>
<td>- - Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
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</tr>
<tr>
<td>41079100</td>
<td>- Full grains, unsplit</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>41079200</td>
<td>- - Grain splits</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>41079900</td>
<td>- - Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>41120000</td>
<td>Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.</td>
<td>5</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>41131000</td>
<td>- Of goats or kids</td>
<td>5</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>41132000</td>
<td>- Of swine</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>41133000</td>
<td>- Of reptiles</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>41139000</td>
<td>- Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>41141000</td>
<td>- Chamois (including combination chamois) leather</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>41142000</td>
<td>- Patent leather and patent laminated leather; metallised leather</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>41151000</td>
<td>- Composition leather with a basis of leather or leather</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
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</tr>
<tr>
<td>41152000</td>
<td>fibre, in slabs, sheets or strip, whether or not in rolls</td>
<td></td>
<td></td>
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<tr>
<td>42010000</td>
<td>Saddlerly and harness for any animal (including traces, leads, knee pads,</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.</td>
<td></td>
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</tr>
<tr>
<td>42021100</td>
<td>- - With outer surface of leather or of composition leather</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>42021211</td>
<td>- - - With outer surface of vulcanised fibre</td>
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</tr>
<tr>
<td>42021299</td>
<td>- - - Other</td>
<td></td>
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<tr>
<td>42021920</td>
<td>- - With outer surface of paperboard</td>
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<tr>
<td>42021990</td>
<td>- - - Other</td>
<td></td>
<td></td>
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<tr>
<td>42022100</td>
<td>- - With outer surface of leather or of composition leather</td>
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<tr>
<td>42022200</td>
<td>- - With outer surface of plastic sheeting or of textile materials</td>
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<tr>
<td>42022900</td>
<td>- - Other</td>
<td></td>
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<tr>
<td>42023100</td>
<td>- - With outer surface of leather or of composition leather</td>
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<tr>
<td>42023200</td>
<td>- - With outer surface of plastic sheeting or of textile materials</td>
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<tr>
<td>42023910</td>
<td>- - - Of copper</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>42023920</td>
<td>- - - Of nickel</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>42023930</td>
<td>- - - Of wood or of zinc or of worked carving material of animal or vegetable</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>or mineral origin</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>42023990</td>
<td>- - - Other</td>
<td></td>
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</tr>
<tr>
<td>42029111</td>
<td>- - - Bowling bags</td>
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<tr>
<td>42029190</td>
<td>- - - Other</td>
<td></td>
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<tr>
<td>42029210</td>
<td>- - - Toiletry bags, of plastic sheeting</td>
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<td>42029220</td>
<td>- - - Bowling bags</td>
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<td>- - - Other</td>
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<td>42029910</td>
<td>- - - With outer surface of vulcanised fibre or paperboard</td>
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<tr>
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<td>- - - Of copper</td>
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<tr>
<td>42029930</td>
<td>- - - Of nickel</td>
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<td>42029940</td>
<td>- - - Of zinc or of worked carving material of animal or vegetable or mineral</td>
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<td></td>
<td>origin</td>
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<td>- - - Other</td>
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<tr>
<td>42031000</td>
<td>- Articles of apparel</td>
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<tr>
<td>42032100</td>
<td>- - Specially designed for use in sports</td>
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<tr>
<td>42032910</td>
<td>- - Protective work gloves</td>
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<td>42032990</td>
<td>- - Other</td>
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<tr>
<td>42033000</td>
<td>- Belts and bandoliers</td>
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<tr>
<td>42034000</td>
<td>- Other clothing accessories</td>
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<tr>
<td>42050010</td>
<td>- Boot laces; mats</td>
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<tr>
<td>42050020</td>
<td>- Industrial safety belts and harnesses</td>
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<tr>
<td>42050030</td>
<td>- Leather strings or chords of a kind used for jewellry or articles of</td>
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<tr>
<td></td>
<td>personal adornment</td>
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<tr>
<td>42050040</td>
<td>- Other articles of a kind used in machinery or mechanical appliances or for other technical uses</td>
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<tr>
<td>42050090</td>
<td>- Other</td>
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<tr>
<td>42060010</td>
<td>- Tobacco pouches</td>
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<tr>
<td>43011000</td>
<td>- Of mink, whole, with or without head, tail or paws</td>
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<tr>
<td>43013000</td>
<td>- 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</td>
<td>0</td>
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<td>43016000</td>
<td>- Of fox, whole, with or without head, tail or paws</td>
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<tr>
<td>43018000</td>
<td>- Other furskins, whole, with or without head, tail or paws</td>
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<td>0</td>
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<td>0</td>
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<tr>
<td>43019000</td>
<td>- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>43021100</td>
<td>- - Of mink</td>
<td>0</td>
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<tr>
<td>43021900</td>
<td>- - Other</td>
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<td>43022000</td>
<td>- Heads, tails, paws and other pieces or cuttings, not assembled</td>
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<tr>
<td>43023000</td>
<td>- Whole skins and pieces or cuttings thereof, assembled</td>
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<td>43031000</td>
<td>- Articles of apparel and clothing accessories</td>
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<tr>
<td>43039020</td>
<td>- - Articles for industrial uses</td>
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<td>43039090</td>
<td>- - Other</td>
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<tr>
<td>43040010</td>
<td>- Artificial fur</td>
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<td>44011000</td>
<td>- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms</td>
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<tr>
<td>44012100</td>
<td>- - Coniferous</td>
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<tr>
<td>44012200</td>
<td>- - Non-coniferous</td>
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<tr>
<td>44013100</td>
<td>- - Wood pellets</td>
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<td>44021000</td>
<td>- Of bamboo</td>
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<tr>
<td>44029010</td>
<td>- - Of coconut shell</td>
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<td>44029090</td>
<td>- - Other</td>
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<tr>
<td>44031010</td>
<td>- - Baulks, sawlogs and veneer logs</td>
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<tr>
<td>44031090</td>
<td>- - Other</td>
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<tr>
<td>44032010</td>
<td>- - Baulks, sawlogs and veneer logs</td>
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<tr>
<td>44032090</td>
<td>- - Other</td>
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<td>- - - Baulks, sawlogs and veneer logs</td>
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</tr>
<tr>
<td>44034190</td>
<td>- - - Other</td>
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<tr>
<td>44034990</td>
<td>- - - Other</td>
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<tr>
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<td>- - - Other</td>
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<td>- - - Other</td>
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<td>44042010</td>
<td>- - Chipwood</td>
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<td>- Wood wool</td>
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<td>- Not impregnated</td>
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<td>44081030</td>
<td>- - Face veneer sheets</td>
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<td>44081090</td>
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<td>44083100</td>
<td>- - Dark Red Meranti, Light Red Meranti and Meranti Bakau</td>
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<td>44083910</td>
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<td>44083990</td>
<td>- - Other</td>
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<td>44091000</td>
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<td>44091100</td>
<td>- Particle board</td>
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<td>- - Oriented strand board (OSB)</td>
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<td>44101900</td>
<td>- - Other</td>
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<td>- - Of a thickness not exceeding 5 mm</td>
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<td>- - Of a thickness exceeding 5 mm but not exceeding 9 mm</td>
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<td>- - Of a density exceeding 0.8 g/cm³</td>
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<td>- - Of a density not exceeding 0.5 g/cm³</td>
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<td>44121000</td>
<td>- Of bamboo</td>
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<td>- - With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter</td>
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<td>44123900</td>
<td>- - Other</td>
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<td>44129400</td>
<td>- - Blockboard, laminboard and battenboard</td>
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<td>44129900</td>
<td>- - Other</td>
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<td>Densified wood, in blocks, plates, strips or profile shapes.</td>
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<td>44140000</td>
<td>Wooden frames for paintings, photographs, mirrors or similar objects.</td>
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<tr>
<td>44151000</td>
<td>- Cases, boxes, crates, drums and similar packings; cable-drums</td>
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<td>44152000</td>
<td>- Pallets, box pallets and other load boards; pallet collars</td>
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<tr>
<td>44160010</td>
<td>- Staves</td>
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<td>44160090</td>
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<tr>
<td>44170010</td>
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<tr>
<td>44170090</td>
<td>- Other</td>
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<td>44181000</td>
<td>- Windows, French-windows and their frames</td>
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<td>44182000</td>
<td>- Doors and their frames and thresholds</td>
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<td>44185000</td>
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<td>44186000</td>
<td>- Posts and beams</td>
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<td>- - For mosaic floors</td>
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<td>- Statuettes and other ornaments, of wood</td>
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<td>- - Wooden articles of furniture not falling in Chapter 94</td>
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<td>44219070</td>
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<td>46019910</td>
<td>- - - Mats and matting</td>
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<td>46021100</td>
<td>- - Of bamboo</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>46021200</td>
<td>- - Of rattan</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>46021900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
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<td>-------------</td>
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</tr>
<tr>
<td>46029000</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>47010000</td>
<td>Mechanical wood pulp.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>47020000</td>
<td>Chemical wood pulp, dissolving grades.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>47031100</td>
<td>- Coniferous</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>47031900</td>
<td>- Non-coniferous</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>47032100</td>
<td>- Coniferous</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>47032900</td>
<td>- Non-coniferous</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>47041100</td>
<td>- Coniferous</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>47041900</td>
<td>- Non-coniferous</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>47042100</td>
<td>- Coniferous</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>47042900</td>
<td>- Non-coniferous</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>47050000</td>
<td>Wood pulp obtained by a combination of mechanical and chemical pulping processes.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>47061000</td>
<td>- Cotton linters pulp</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>47062000</td>
<td>- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>47063000</td>
<td>- Other, of bamboo</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>47069100</td>
<td>- Mechanical</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>47069200</td>
<td>- Chemical</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>47069300</td>
<td>- Obtained by a combination of mechanical and chemical processes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>47071000</td>
<td>- Unbleached kraft paper or paperboard or corrugated paper or paperboard</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>47072000</td>
<td>- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>47073000</td>
<td>- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>47079000</td>
<td>- Other, including unsorted waste and scrap</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48022010</td>
<td>- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48022090</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48024010</td>
<td>- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48024090</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48025411</td>
<td>- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>48025419</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48025421</td>
<td>- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48025429</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48025430</td>
<td>- Base paper of a kind used to manufacture aluminium coated paper</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48025531</td>
<td>- Of a width not exceeding 150mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48025539</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48025540</td>
<td>- Base paper of a kind used to manufacture aluminium coated paper</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48025631</td>
<td>- With no side exceeding 36 cm in the unfolded state</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>-------------------</td>
<td>------------------------------------------------------------------------------</td>
<td>------------------</td>
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<td>--------------------------</td>
</tr>
<tr>
<td>48025639</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>48025711</td>
<td>- - - With no side exceeding 36 cm in the unfolded state</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48025719</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48026140</td>
<td>- - - Base paper of a kind used to manufacture aluminium coated paper</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48026290</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48026900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>4802690010</td>
<td>- - - Carbonising base paper</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>4802690020</td>
<td>- - - Aluminium paper base</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48030030</td>
<td>- Of cellulose wadding or of webs of cellulose fibres</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48030090</td>
<td>- Other</td>
<td>10</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>48041100</td>
<td>- - Unbleached</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>48041900</td>
<td>- - Other</td>
<td>5</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>48042110</td>
<td>- - Of a kind used for making cement bags</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48042900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48043110</td>
<td>- - - Electrical grade insulating kraft paper</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48043130</td>
<td>- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48043140</td>
<td>- - - Sandpaper base paper</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48043150</td>
<td>- - - Of a kind used for making cement bags</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48043190</td>
<td>- - - Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>48043910</td>
<td>- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48043920</td>
<td>- - Foodpaper</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48043990</td>
<td>- - - Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>48044110</td>
<td>- - - Electrical grade insulating kraft paper</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48044200</td>
<td>- - 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</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48044910</td>
<td>- - Foodboard</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48044990</td>
<td>- - Other</td>
<td>5</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48045110</td>
<td>- - - Electrical grade insulating kraft paper</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48045120</td>
<td>- - - Pressboard weighing 600 g/m² or more</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48045130</td>
<td>- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48045190</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48045200</td>
<td>- - 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</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48045900</td>
<td>- - Other</td>
<td>5</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48051100</td>
<td>-- Semi-chemical fluting paper</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>48051210</td>
<td>- - - Weighing more than 150 g/m² but less than 225 g/m²</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>48051290</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48051910</td>
<td>- - - Weighing more than 150 g/m² but less than 225 g/m²</td>
<td>0</td>
<td>0</td>
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<tr>
<td>48051990</td>
<td>- - - Other</td>
<td>5</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>48052400</td>
<td>- - Weighing 150 g/m² or less</td>
<td>5</td>
<td>0</td>
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<tr>
<td>48053010</td>
<td>- - Match box wrapping paper, coloured</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>48053090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>48054000</td>
<td>- Filter paper and paperboard</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>48055000</td>
<td>- Felt paper and paperboard</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48059110</td>
<td>- Paper of a kind used as interleaf material for the packing of flat glass products, with a resin content by weight of not more than 0.6%</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48059120</td>
<td>- Joss paper</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48059190</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48059210</td>
<td>- Multi-ply paper and paperboard</td>
<td>0</td>
<td>0</td>
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<td>0</td>
</tr>
<tr>
<td>48059290</td>
<td>- Other</td>
<td>5</td>
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<tr>
<td>48059310</td>
<td>- Multi-ply paper and paperboard</td>
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<tr>
<td>48059320</td>
<td>- Blotting paper</td>
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<td>48059390</td>
<td>- Other</td>
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<td>5</td>
<td>5</td>
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<tr>
<td>48061000</td>
<td>- Vegetable parchment</td>
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<tr>
<td>48062000</td>
<td>- Greaseproof papers</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>48063000</td>
<td>- Tracing papers</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>48064000</td>
<td>- Glassine and other glazed transparent or translucent papers</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48070000</td>
<td>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.</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>48081000</td>
<td>- Corrugated paper and paperboard, whether or not perforated</td>
<td>5</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48084000</td>
<td>- Kraft paper, creped or crinkled, whether or not embossed or perforated</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48089020</td>
<td>- Creped or crinkled paper</td>
<td>0</td>
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<tr>
<td>48089030</td>
<td>- Embossed paper</td>
<td>5</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48089090</td>
<td>- Other</td>
<td>5</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48092000</td>
<td>- Self-copy paper</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48099010</td>
<td>- Carbon paper and similar copying papers</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48099090</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48101311</td>
<td>- Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48101319</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48101391</td>
<td>- Of a width of 150 mm or less</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48101399</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48101411</td>
<td>- Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48101419</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48101491</td>
<td>- Of which no side exceeds 360 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>48101499</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
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<tr>
<td>48101911</td>
<td>- Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers in rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state.</td>
<td>0</td>
<td>0</td>
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<tr>
<td>48101919</td>
<td>- Other</td>
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<tr>
<td>48101991</td>
<td>- Of which no side exceeds 360 mm</td>
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<tr>
<td>48101999</td>
<td>- Other</td>
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<tr>
<td>48102211</td>
<td>- Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers in rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state.</td>
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<td>48102219</td>
<td>- Other</td>
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<tr>
<td>48102291</td>
<td>- In rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state.</td>
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<tr>
<td>48102299</td>
<td>- Other</td>
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<tr>
<td>48102911</td>
<td>- - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>48102919</td>
<td>- - - Other</td>
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<td>48102999</td>
<td>- - - Other</td>
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<tr>
<td>48103131</td>
<td>- - - Base paper of a kind used to manufacture aluminium coated paper</td>
<td>0 0 0 0</td>
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<tr>
<td>48103139</td>
<td>- - - Other</td>
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<tr>
<td>48103191</td>
<td>- - - Base paper of a kind used to manufacture aluminium coated paper</td>
<td>0 0 0 0</td>
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<tr>
<td>48103199</td>
<td>- - - Other</td>
<td>0 0 0 0</td>
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<tr>
<td>48103230</td>
<td>- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state</td>
<td>0 0 0 0</td>
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<tr>
<td>48103290</td>
<td>- - - Other</td>
<td>0 0 0 0</td>
<td></td>
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<td>48103930</td>
<td>- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state</td>
<td>0 0 0 0</td>
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<tr>
<td>48103990</td>
<td>- - - Other</td>
<td>0 0 0 0</td>
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<td>48109240</td>
<td>- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state</td>
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<td>48109290</td>
<td>- - - Other</td>
<td>0 0 0 0</td>
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<td>48109940</td>
<td>- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state</td>
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<tr>
<td>48109990</td>
<td>- - - Other</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>48111021</td>
<td>- - - Floor coverings on a base of paper or paperboard</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>48111029</td>
<td>- - - Other</td>
<td>0 0 0 0</td>
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<tr>
<td>48111091</td>
<td>- - - Floor coverings on a base of paper or paperboard</td>
<td>0 0 0 0</td>
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</tr>
<tr>
<td>48111099</td>
<td>- - - Other</td>
<td>0 0 0 0</td>
<td></td>
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</tr>
<tr>
<td>48114120</td>
<td>- - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>48114190</td>
<td>- - - Other</td>
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<tr>
<td>48114920</td>
<td>- - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>48114990</td>
<td>- - - Other</td>
<td>0 0 0 0</td>
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<tr>
<td>48115131</td>
<td>- - - Floor coverings on a base of paper or paperboard</td>
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<tr>
<td>48115139</td>
<td>- - - Other</td>
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<tr>
<td>48115191</td>
<td>- - - Floor coverings on a base of paper or paperboard</td>
<td>0 0 0 0</td>
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<tr>
<td>48115199</td>
<td>- - - Other</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>48115920</td>
<td>- - - Paper and paperboard covered on both faces with transparent sheets of plastics and with a lining of aluminium foil, for the packaging of liquid food products</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>48115941</td>
<td>- - - Floor coverings on a base of paper or paperboard</td>
<td>0 0 0 0</td>
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<tr>
<td>48115949</td>
<td>- - - Other</td>
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<tr>
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<td>- - - Floor coverings on a base of paper or paperboard</td>
<td>0 0 0 0</td>
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</tr>
<tr>
<td>48115999</td>
<td>- - - Other</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
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<tr>
<td>48116020</td>
<td>- - In rolls of not more than 15 cm in width or in</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>-------------------</td>
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</tr>
<tr>
<td>48116090</td>
<td>- - Other rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state</td>
<td>5 0 0 0</td>
<td></td>
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<tr>
<td>48119041</td>
<td>- - - Floor coverings on a base of paper or paperboard</td>
<td>0 0 0 0</td>
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<tr>
<td>48119049</td>
<td>- - - Other</td>
<td>5 0 0 0</td>
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<tr>
<td>48119091</td>
<td>- - - Floor coverings on a base of paper or paperboard</td>
<td>0 0 0 0</td>
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<tr>
<td>48119099</td>
<td>- - - Other</td>
<td>5 5 5 0</td>
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<tr>
<td>48120000</td>
<td>Filter blocks, slabs and plates, of paper pulp.</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>48131000</td>
<td>- In the form of booklets or tubes</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>48132000</td>
<td>- In rolls of a width not exceeding 5 cm</td>
<td>0 0 0 0</td>
<td></td>
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</tr>
<tr>
<td>48139010</td>
<td>- - In rolls of a width exceeding 5 cm, coated</td>
<td>0 0 0 0</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>48139090</td>
<td>- - Other</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>48162010</td>
<td>- - In rolls of a width exceeding 15 cm but not exceeding 36 cm</td>
<td>0 0 0 0</td>
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<tr>
<td>48162090</td>
<td>- - Other</td>
<td>0 0 0 0</td>
<td></td>
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</tr>
<tr>
<td>48169010</td>
<td>- - Carbon paper</td>
<td>0 0 0 0</td>
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<tr>
<td>48169020</td>
<td>- - Other copying paper</td>
<td>0 0 0 0</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>48169030</td>
<td>- - Offset plates</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>48169040</td>
<td>- - Heat transfer paper</td>
<td>5 0 0 0</td>
<td></td>
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</tr>
<tr>
<td>48169090</td>
<td>- - Other</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
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<tr>
<td>48171000</td>
<td>- Envelopes</td>
<td>0 0 0 0</td>
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<tr>
<td>48172000</td>
<td>- Letter cards, plain postcards and correspondence cards</td>
<td>0 0 0 0</td>
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<tr>
<td>48173000</td>
<td>- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery</td>
<td>0 0 0 0</td>
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<tr>
<td>48181000</td>
<td>- Toilet paper</td>
<td>0 0 0 0</td>
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<tr>
<td>48182000</td>
<td>- Handkerchiefs, cleansing or facial tissues and towels</td>
<td>10 0 0 0</td>
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<tr>
<td>48183010</td>
<td>- - Tablecloths</td>
<td>0 0 0 0</td>
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<tr>
<td>48183020</td>
<td>- - Serviettes</td>
<td>0 0 0 0</td>
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<tr>
<td>48185000</td>
<td>- Articles of apparel and clothing accessories</td>
<td>10 0 0 0</td>
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<tr>
<td>48189000</td>
<td>- Other</td>
<td>10 0 0 0</td>
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<tr>
<td>48193000</td>
<td>- Sacks and bags, having a base of a width of 40 cm or more</td>
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<tr>
<td>48194000</td>
<td>- Other sacks and bags, including cones</td>
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<tr>
<td>48195000</td>
<td>- Other packing containers, including record sleeves</td>
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<tr>
<td>48196000</td>
<td>- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like</td>
<td>0 0 0 0</td>
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<tr>
<td>48201000</td>
<td>- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
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<tr>
<td>48202000</td>
<td>- Exercise books</td>
<td>0 0 0 0</td>
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<tr>
<td>48203000</td>
<td>- Binders (other than book covers), folders and file covers</td>
<td>0 0 0 0</td>
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<tr>
<td>48204000</td>
<td>- Manifold business forms and interleaved carbon sets</td>
<td>0 0 0 0</td>
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<tr>
<td>48205000</td>
<td>- Albums for samples or for collections</td>
<td>0 0 0 0</td>
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<tr>
<td>48209000</td>
<td>- Other</td>
<td>10 10 10 0</td>
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<tr>
<td>48221010</td>
<td>- - Cones</td>
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<tr>
<td>48221090</td>
<td>- - Other</td>
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<tr>
<td>48229010</td>
<td>- - Cones</td>
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<td>48229090</td>
<td>- - Other</td>
<td>0 0 0 0</td>
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<tr>
<td>48232010</td>
<td>- - In strips, rolls or sheets</td>
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<tr>
<td>48232090</td>
<td>- - Other</td>
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<tr>
<td>48234021</td>
<td>- - - Cardiograph recording paper</td>
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<td>48234029</td>
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<td>48234090</td>
<td>- - Other</td>
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<tr>
<td>48236100</td>
<td>- - Of bamboo</td>
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<td>48236900</td>
<td>- - Other</td>
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<td>48237000</td>
<td>- Moulded or pressed articles of paper pulp</td>
<td>0</td>
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<tr>
<td>48239010</td>
<td>- - Cocooning frames for silk worms</td>
<td>0</td>
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<td>48239020</td>
<td>- - Display cards of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person</td>
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<td>48239030</td>
<td>- - Die-cut polyethylene coated paperboard of a kind used for the manufacture of paper cups</td>
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<td>48239040</td>
<td>- - Paper tube sets of a kind used for the manufacture of fireworks</td>
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<td>48239051</td>
<td>- - - Weighing 150 g/m² or less</td>
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<td>48239059</td>
<td>- - - Other</td>
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<td>48239060</td>
<td>- - Punched jacquard cards</td>
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<td>48239070</td>
<td>- - Fans and handscreens</td>
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<td>48239092</td>
<td>- - - Joss paper</td>
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<td>48239094</td>
<td>- - - Cellulose wadding and webs of cellulose fibers, coloured or marbled throughout the mass</td>
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<td>48239095</td>
<td>- - - Floor coverings on a base of paper or paperboard</td>
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<td>0</td>
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<tr>
<td>48239096</td>
<td>- - - Other, cut to shape other than rectangular or square</td>
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<tr>
<td>48239099</td>
<td>- - - Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>49011000</td>
<td>- In single sheets, whether or not folded</td>
<td>0</td>
<td>0</td>
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<tr>
<td>49019100</td>
<td>- - Dictionaries and encyclopaedias, and serial instalments thereof</td>
<td>0</td>
<td>0</td>
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<tr>
<td>49019910</td>
<td>- - - Educational, technical, scientific, historical or cultural books</td>
<td>0</td>
<td>0</td>
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<tr>
<td>49019990</td>
<td>- - - Other</td>
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<td>49021000</td>
<td>- - Appearing at least four times a week</td>
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<td>49029010</td>
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<td>Children’s picture, drawing or colouring books.</td>
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<td>49060010</td>
<td>- Plans and drawings, including photographic reproductions on sensitised paper</td>
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<td>49070010</td>
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<td>49070040</td>
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<td>- Transfers (decalcomanias), vitrifiable</td>
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<td>49089000</td>
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<td>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.</td>
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<td>- - - Printed cards for jewellery or for small objects of personal adornment or articles of personal use normally carried in the pocket, handbag or on the person</td>
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<td>49119920</td>
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<td>Silk-worm cocoons suitable for reeling.</td>
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<tr>
<td>50020000</td>
<td>Raw silk (not thrown).</td>
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<td>50030000</td>
<td>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).</td>
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<td>50040000</td>
<td>Silk yarn (other than yarn spun from silk waste) not put up for retail sale.</td>
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<td>Yarn spun from silk waste, not put up for retail sale.</td>
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<td>50060000</td>
<td>Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.</td>
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<td>- - Shorn wool</td>
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<td>51011900</td>
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<td>- - Shorn wool</td>
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<td>51013000</td>
<td>- Carbonised</td>
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<td>51021100</td>
<td>- - Of Kashmir (cashmere) goats</td>
<td>0</td>
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<td>51021900</td>
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<td>51022000</td>
<td>- Coarse animal hair</td>
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<tr>
<td>51031000</td>
<td>- Noils of wool or of fine animal hair</td>
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<td>51032000</td>
<td>- Other waste of wool or of fine animal hair</td>
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<tr>
<td>51033000</td>
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<td>Garnetted stock of wool or of fine or coarse animal hair.</td>
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<tr>
<td>51052100</td>
<td>- - Combed wool in fragments</td>
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<td>51061000</td>
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<tr>
<td>51082000</td>
<td>- Combed</td>
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<td>51091000</td>
<td>- Containing 85% or more by weight of wool or of fine animal hair</td>
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<tr>
<td>51099000</td>
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<td>51100000</td>
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<td>- Other, mixed mainly or solely with man-made filaments</td>
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<tr>
<td>51113000</td>
<td>- Other, mixed mainly or solely with man-made staple fibres</td>
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<td>51119000</td>
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<td>Woven fabrics of coarse animal hair or of horsehair</td>
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<td>Cotton, not carded or combed.</td>
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<td>52021000</td>
<td>- Yarn waste (including thread waste)</td>
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<td>52029100</td>
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<td>52029900</td>
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<td>Cotton, carded or combed.</td>
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<td>52041100</td>
<td>- Containing 85% or more by weight of cotton</td>
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<tr>
<td>52041900</td>
<td>- - Other</td>
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<tr>
<td>52042000</td>
<td>- Put up for retail sale</td>
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<tr>
<td>52051100</td>
<td>- - Measuring 714.29 decitex or more (not exceeding 14 metric number)</td>
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<tr>
<td>52051200</td>
<td>- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)</td>
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<tr>
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<td>- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)</td>
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<td>- - Measuring less than 192.31 decitex but not less than</td>
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<td>52052100</td>
<td>- - Measuring 714.29 decitex or more (not exceeding 14 metric number)</td>
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<td>52052800</td>
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<td>52053100</td>
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<tr>
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<td>- - 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)</td>
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<td>52053400</td>
<td>- - 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)</td>
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<td>- - Plain weave, weighing not more than 100 g/m²</td>
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<tr>
<td>52081300</td>
<td>- - 3-thread or 4-thread twill, including cross twill</td>
<td>10</td>
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<td>- - Plain weave, weighing not more than 100 g/m²</td>
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<td>- - Plain weave, weighing more than 100 g/m²</td>
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<tr>
<td>52093900</td>
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<td>- - Of yarns of different colours</td>
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<td>- - Tyre fabrics; conveyor duck</td>
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<tr>
<td>56013020</td>
<td>- - Polypropylene fibre flock</td>
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<tr>
<td>56013090</td>
<td>- - Other</td>
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<tr>
<td>56021000</td>
<td>- Needleloom felt and stitch-bonded fibre fabrics</td>
<td>10</td>
<td>10</td>
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</tr>
<tr>
<td>56022100</td>
<td>- - Of wool or fine animal hair</td>
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<tr>
<td>56022900</td>
<td>- - Of other textile materials</td>
<td>10</td>
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<tr>
<td>56022900</td>
<td>- - Other</td>
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<tr>
<td>56031100</td>
<td>- - Weighing not more than 25 g/m²</td>
<td>5</td>
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<td>5</td>
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</tr>
<tr>
<td>56031200</td>
<td>- - Weighing more than 25 g/m² but not more than 70 g/m²</td>
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<tr>
<td>56031300</td>
<td>- - Weighing more than 70 g/m² but not more than 150 g/m²</td>
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<tr>
<td>56031400</td>
<td>- - Weighing more than 150 g/m²</td>
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<td>56031900</td>
<td>- - Weighing not more than 25 g/m² but not more than 70 g/m²</td>
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<td>56039300</td>
<td>- - Weighing more than 70 g/m² but not more than 150 g/m²</td>
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<tr>
<td>56041000</td>
<td>- Rubber thread and cord, textile covered</td>
<td>5</td>
<td>5</td>
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<tr>
<td>56049010</td>
<td>- - Imitation catgut, of silk yarn</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>56049020</td>
<td>- - Rubber impregnated textile thread yarn</td>
<td>0</td>
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<td>56049030</td>
<td>- - High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon</td>
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<tr>
<td>56049090</td>
<td>- - Other</td>
<td>5</td>
<td>5</td>
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<tr>
<td>56050000</td>
<td>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.</td>
<td>0</td>
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<tr>
<td>56060000</td>
<td>Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.</td>
<td>5</td>
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<tr>
<td>56072100</td>
<td>- - Binder or baler twine</td>
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<td>56072900</td>
<td>- - Other</td>
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<td>56074100</td>
<td>- - Binder or baler twine</td>
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<tr>
<td>56074900</td>
<td>- - Other</td>
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<td>5</td>
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<td>56075010</td>
<td>- - V-belt cord of man-made fibres treated with resorcinol formaldehyde; polyamide and polytetrafluoro-ethylene yarns measuring more than 10,000 decitex, of a kind used for sealing pumps, valves and similar articles</td>
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<tr>
<td>56075090</td>
<td>- - Other</td>
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<td>56079010</td>
<td>- - Of artificial fibres</td>
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<td>56079020</td>
<td>- - Of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres</td>
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<td>- - Of jute or other textile bast fibres of heading 53.03</td>
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<tr>
<td>56079090</td>
<td>- - Other</td>
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<td>5</td>
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<tr>
<td>56081100</td>
<td>- - Made up fishing nets</td>
<td>0</td>
<td>0</td>
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<tr>
<td>56081920</td>
<td>- - - Net bags</td>
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<td>56081990</td>
<td>- - Other</td>
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<td>56089010</td>
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<td>- - Other</td>
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<tr>
<td>56090000</td>
<td>Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.</td>
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<td>57011010</td>
<td>- - Prayer rugs</td>
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<td>57011090</td>
<td>- - Other</td>
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<td>57019011</td>
<td>- - - Prayer rugs</td>
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<td>- - - Other</td>
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<td>- - - Prayer rugs</td>
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<td>- - - Other</td>
<td>0</td>
<td>0</td>
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<td>- “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs</td>
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<tr>
<td>57022000</td>
<td>- Floor coverings of coconut fibres (coir)</td>
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<tr>
<td>57023100</td>
<td>- - Of wool or fine animal hair</td>
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<td>57023910</td>
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<td>57023990</td>
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<td>- - - Prayer rugs</td>
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<tr>
<td>57031010</td>
<td>- - Floor mats, of a kind used for motor vehicles</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>------------------</td>
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<td>- - Other</td>
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<td>57032090</td>
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<td>- - Prayer rugs</td>
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<td>- - Other</td>
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<td>- - - Prayer rugs</td>
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<td>- Tiles, having a maximum surface area of 0.3 m²</td>
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<tr>
<td>57049000</td>
<td>- Other</td>
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<tr>
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<td>58011090</td>
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<td>- - - Impregnated, coated, covered or laminated</td>
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<td>- - - Other</td>
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<td>58013690</td>
<td>- - - Other</td>
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<tr>
<td>58013710</td>
<td>- - - Impregnated, coated, covered or laminated</td>
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<tr>
<td>58013790</td>
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<td>- - - Impregnated, coated, covered or laminated</td>
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<td>- - - Other</td>
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<td>58021100</td>
<td>- - Unbleached</td>
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<td>58021900</td>
<td>- - Other</td>
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<tr>
<td>58022000</td>
<td>- Terry towelling and similar woven terry fabrics, of other textile materials</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>58023010</td>
<td>- - Impregnated, coated or covered</td>
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<tr>
<td>58023020</td>
<td>- - Woven, of cotton or of man-made fibres</td>
<td>0</td>
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<td>0</td>
</tr>
<tr>
<td>58023030</td>
<td>- - Woven, of other materials</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>58023090</td>
<td>- - Other</td>
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<td>10</td>
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<td>0</td>
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<tr>
<td>58030010</td>
<td>- Of cotton</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>58030020</td>
<td>- Of man-made fibres</td>
<td>0</td>
<td>0</td>
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<tr>
<td>58030091</td>
<td>- - Of a kind used to cover crops</td>
<td>0</td>
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<tr>
<td>58030099</td>
<td>- - Other</td>
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<tr>
<td>58041011</td>
<td>- - - Impregnated, coated, covered or laminated</td>
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<td>58041019</td>
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<tr>
<td>58042190</td>
<td>- - - Other</td>
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<td>- - - Impregnated, coated, covered or laminated</td>
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</tr>
<tr>
<td>58042990</td>
<td>- - - Other</td>
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<tr>
<td>58043000</td>
<td>- Hand-made lace</td>
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<td>0</td>
</tr>
<tr>
<td>58050010</td>
<td>- Of cotton</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>58050090</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>58061010</td>
<td>- - Of silk</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>58061020</td>
<td>- - Of cotton</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>58061090</td>
<td>- - Other</td>
<td>10</td>
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<tr>
<td>58062010</td>
<td>- - Sports tape of a kind used to wrap sports equipment grips</td>
<td>0</td>
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<tr>
<td>58062090</td>
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<td>58063110</td>
<td>- - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines</td>
<td>0</td>
<td>0</td>
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<tr>
<td>58063120</td>
<td>- - - Backing of a kind used for electrical insulating paper</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>58063190</td>
<td>- - - Other</td>
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<tr>
<td>58063210</td>
<td>- - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines; safety seat belt fabrics</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>58063240</td>
<td>- - - Backing of a kind used for electrical insulating paper</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>58063290</td>
<td>- - - Other</td>
<td>10</td>
<td>10</td>
<td>10</td>
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</tr>
<tr>
<td>58063910</td>
<td>- - - Of silk</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>58063991</td>
<td>- - - Backing of a kind used for electrical insulating paper</td>
<td>0</td>
<td>0</td>
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<tr>
<td>58063999</td>
<td>- - - Other</td>
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<tr>
<td>58064000</td>
<td>- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)</td>
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<td>58071000</td>
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<tr>
<td>58081010</td>
<td>- - Combined with rubber thread</td>
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<tr>
<td>58081090</td>
<td>- - Other</td>
<td>10</td>
<td>10</td>
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<td>58089010</td>
<td>- - Combined with rubber thread</td>
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<tr>
<td>58089090</td>
<td>- - Other</td>
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<td>10</td>
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<td>58090000</td>
<td>Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in</td>
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<td>10</td>
<td>10</td>
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<tr>
<td>58101000</td>
<td>Embroidery without visible ground</td>
<td>0</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>58109100</td>
<td>- Of cotton</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>58109200</td>
<td>- Of man-made fibres</td>
<td>0</td>
<td>0</td>
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<td>0</td>
</tr>
<tr>
<td>58109900</td>
<td>- Of other textile materials</td>
<td>10</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>58110000</td>
<td>- Of wool or fine or coarse animal hair</td>
<td>0</td>
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<tr>
<td>58110090</td>
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<td>59010000</td>
<td>Textile fabrics coated with gum or amylaceous substances, of a kind used for</td>
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<tr>
<td></td>
<td>the outer covers of books or the like</td>
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<tr>
<td>59019010</td>
<td>- Tracing cloth</td>
<td>5</td>
<td>5</td>
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<td>0</td>
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<tr>
<td>59019020</td>
<td>- Prepared painting canvas</td>
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<td>59019090</td>
<td>- Other</td>
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<td>5</td>
<td>5</td>
<td>0</td>
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<tr>
<td>59021011</td>
<td>- - Of nylon-6 yarn</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>59021019</td>
<td>- - Other</td>
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<td>59021091</td>
<td>- - Of nylon-6 yarn</td>
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<td>59021099</td>
<td>- - Other</td>
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<tr>
<td>59022020</td>
<td>- Chafer fabric, rubberised</td>
<td>0</td>
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<tr>
<td>59022091</td>
<td>- - Containing cotton</td>
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<tr>
<td>59022099</td>
<td>- - Other</td>
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<tr>
<td>59029010</td>
<td>- Chafer fabric, rubberised</td>
<td>0</td>
<td>0</td>
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<tr>
<td>59029090</td>
<td>- Other</td>
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<tr>
<td>59031000</td>
<td>- With poly(vinyl chloride)</td>
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<td>5</td>
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<tr>
<td>59032000</td>
<td>- With polyurethane</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>59039000</td>
<td>- Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
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<tr>
<td>59041000</td>
<td>- Linoleum</td>
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<td>59049000</td>
<td>- Other</td>
<td>0</td>
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<tr>
<td>59050010</td>
<td>- Of wool or fine or coarse animal hair</td>
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</tr>
<tr>
<td>59050090</td>
<td>- Other</td>
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<tr>
<td>59061000</td>
<td>- Adhesive tape of a width not exceeding 20 cm</td>
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<td>5</td>
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<tr>
<td>59069100</td>
<td>- - Knitted or crocheted</td>
<td>5</td>
<td>5</td>
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<tr>
<td>59069910</td>
<td>- - Rubberised sheeting suitable for hospital use</td>
<td>0</td>
<td>0</td>
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<tr>
<td>59069990</td>
<td>- - Other</td>
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<tr>
<td>59070010</td>
<td>- Fabrics impregnated, coated or covered with oil or oil-based preparations</td>
<td>5</td>
<td>5</td>
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<tr>
<td>59070030</td>
<td>- Fabrics impregnated, coated or covered with fire resistant substances</td>
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<td>0</td>
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<tr>
<td>59070040</td>
<td>- Fabrics impregnated, coated or covered with flock velvet, the entire</td>
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<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>surface of which is covered with textile flock</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>59070050</td>
<td>- Fabrics impregnated, coated or covered with wax, tar, bitumen or similar</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td></td>
<td>products</td>
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<tr>
<td>59070060</td>
<td>- Fabrics impregnated, coated or covered with other substances</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
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<tr>
<td>59070090</td>
<td>- Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
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<tr>
<td>59080010</td>
<td>- Wicks; incandescent gas mantles</td>
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<tr>
<td>59080090</td>
<td>- Other</td>
<td>5</td>
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<tr>
<td>59090010</td>
<td>- Fire hoses</td>
<td>0</td>
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<td>59090090</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>59100000</td>
<td>Transmission or conveyor belts or belting, of textile material, whether or</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td></td>
<td>not impregnated, coated, covered or laminated with plastics, or reinforced</td>
<td></td>
<td></td>
<td></td>
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<td>------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
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</tr>
<tr>
<td>5911000</td>
<td>- 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)</td>
<td>0</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>5911200</td>
<td>- Bolting cloth, whether or not made up</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>5911300</td>
<td>- - Weighing less than 650 g/m²</td>
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</tr>
<tr>
<td>59113200</td>
<td>- - Weighing 650 g/m² or more</td>
<td>0</td>
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<tr>
<td>59114000</td>
<td>- Straining cloth of a kind used in oil presses or the like, including that of human hair</td>
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<td>0</td>
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</tr>
<tr>
<td>59119010</td>
<td>- - Gaskets and seals</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>59119090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
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<td>6001000</td>
<td>- “Long pile” fabrics:</td>
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<td>0</td>
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<tr>
<td>6001200</td>
<td>- - Of cotton</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>60012200</td>
<td>- - Of man-made fibres</td>
<td>10</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>60012900</td>
<td>- - Of other textile materials</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>60019220</td>
<td>- - - Pile fabrics of 100% polyester staple fibres, of a width not less than 63.5 mm but not more than 76.2 mm, suitable for use in the manufacture of paint rollers</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>60019230</td>
<td>- - - Containing elastomeric yarn or rubber thread</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>60019290</td>
<td>- - - Other</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>60019911</td>
<td>- - - - Containing elastomeric yarn or rubber thread</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>60019919</td>
<td>- - - - Other</td>
<td>10</td>
<td>0</td>
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</tr>
<tr>
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<td>- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread</td>
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<td>62171010</td>
<td>- - Judo belts</td>
<td>0 0 0 0</td>
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<tr>
<td>62171090</td>
<td>- - Other</td>
<td>10 10 10 0</td>
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<tr>
<td>62179000</td>
<td>- Parts</td>
<td>10 10 10 0</td>
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<tr>
<td>63011000</td>
<td>- Electric blankets</td>
<td>0 0 0 0</td>
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<tr>
<td>63012000</td>
<td>- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>63013000</td>
<td>- Blankets (other than electric blankets) and travelling rugs, of cotton</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>63014000</td>
<td>- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres</td>
<td>0 0 0 0</td>
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<tr>
<td>63019000</td>
<td>- Other blankets and travelling rugs</td>
<td>0 0 0 0</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>63021000</td>
<td>- Bed linen, knitted or crocheted</td>
<td>0 0 0 0</td>
<td></td>
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</tr>
<tr>
<td>63022100</td>
<td>- - Of cotton</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>63022210</td>
<td>- - - Of nonwoven fabrics</td>
<td>0 0 0 0</td>
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<tr>
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<td>- - - Other</td>
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<tr>
<td>63022900</td>
<td>- - - Of other textile materials</td>
<td>0 0 0 0</td>
<td></td>
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<td>- - Of cotton</td>
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<tr>
<td>63023210</td>
<td>- - - Of nonwoven fabrics</td>
<td>0 0 0 0</td>
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<tr>
<td>63023290</td>
<td>- - - Other</td>
<td>0 0 0 0</td>
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<tr>
<td>63023900</td>
<td>- - Of other textile materials</td>
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<tr>
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<tr>
<td>63025100</td>
<td>- - Of cotton</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>63025300</td>
<td>- - Of man-made fibres</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>63025900</td>
<td>- - Of other textile materials</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>63026000</td>
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<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>63029100</td>
<td>- - Of cotton</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>63029300</td>
<td>- - Of man-made fibres</td>
<td>0</td>
<td>0</td>
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<tr>
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<tr>
<td>63031200</td>
<td>- - Of synthetic fibres</td>
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<td>0</td>
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<td>63031910</td>
<td>- - - Of cotton</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>63031990</td>
<td>- - - Other</td>
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<td>0</td>
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<tr>
<td>63039100</td>
<td>- - Of cotton</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>63039200</td>
<td>- - Of synthetic fibres</td>
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<td>0</td>
<td>0</td>
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<tr>
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<td>- - Of other textile materials</td>
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<td>0</td>
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</tr>
<tr>
<td>63041100</td>
<td>- - Knitted or crocheted</td>
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<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>63041920</td>
<td>- - - Other, nonwoven</td>
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<tr>
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<tr>
<td>63049300</td>
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<td>0</td>
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<tr>
<td>63049900</td>
<td>- - Not knitted or crocheted, of other textile materials</td>
<td>0</td>
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</tr>
<tr>
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<td>0</td>
<td>0</td>
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<tr>
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<td>0</td>
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<td>- - Nonwoven</td>
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<tr>
<td>63053320</td>
<td>- - - Of woven fabrics of strip or the like</td>
<td>0</td>
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<td>- - - Other</td>
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<td>- - - Nonwoven</td>
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<td>0</td>
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<td>- - - Knitted or crocheted</td>
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<tr>
<td>63053990</td>
<td>- - - Other</td>
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<td>- - Of vegetable textile fibres of heading 53.05</td>
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<tr>
<td>63061920</td>
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<td>63061990</td>
<td>- - - Other</td>
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<td>- - Of synthetic fibres</td>
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<td>63062910</td>
<td>- - - Of cotton</td>
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<td>0</td>
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<td>- - - Other</td>
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<td>- - Other</td>
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<td>- Other</td>
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<tr>
<td>63071010</td>
<td>- - Nonwoven other than felt</td>
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<tr>
<td>63071020</td>
<td>- - Of felt</td>
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<tr>
<td>63071090</td>
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<tr>
<td>63072000</td>
<td>- Life-jackets and life-belts</td>
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<td>63079030</td>
<td>- - Umbrella covers in pre-cut triangular form</td>
<td>0</td>
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<td>- - Surgical masks</td>
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<td>63079069</td>
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<td>63079070</td>
<td>- - Fans and handscreens</td>
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<td>63080000</td>
<td>Sets consisting of woven fabric and yarn, whether or not with accessories,</td>
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<tr>
<td></td>
<td>for making up into rugs, tapestries, embroidered table cloths or serviettes,</td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>or similar textile articles, put up in packings for retail sale.</td>
<td></td>
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<tr>
<td>64011000</td>
<td>- Footwear incorporating a protective metal toe-cap</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>64019200</td>
<td>- - Covering the ankle but not covering the knee</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>64019900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>64021200</td>
<td>- - Ski-boots, cross-country ski footwear and snowboard boots</td>
<td>0</td>
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</tr>
<tr>
<td>64021910</td>
<td>- - - Wrestling footware</td>
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</tr>
<tr>
<td>64021990</td>
<td>- - - Other</td>
<td>0</td>
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</tr>
<tr>
<td>64022000</td>
<td>- - Footwear with upper straps or thongs assembled to the sole by means of</td>
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<tr>
<td></td>
<td>plugs</td>
<td></td>
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<tr>
<td>64029110</td>
<td>- - - Diving boots</td>
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<tr>
<td>64029191</td>
<td>- - - Incorporating a protective metal toe-cap</td>
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<tr>
<td>64029199</td>
<td>- - - Other</td>
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<td>- - - Incorporating a protective metal toe-cap</td>
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<tr>
<td>64029990</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>64031200</td>
<td>- - Ski-boots, cross-country ski footwear and snowboard boots</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>64031910</td>
<td>- - - Fitted with spikes, cleats or the like</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>64031920</td>
<td>- - - Riding boots or bowling shoes</td>
<td>0</td>
<td>0</td>
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<tr>
<td>64031930</td>
<td>- - - Footwear for wrestling, weight-lifting or gymnastics</td>
<td>0</td>
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<td>0</td>
<td>0</td>
</tr>
<tr>
<td>64031990</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>64032000</td>
<td>- Footwear with outer soles of leather, and uppers which consist of leather</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>straps across the instep and around the big toe</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>64034000</td>
<td>- Other footwear, incorporating a protective metal toe-cap</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>64035100</td>
<td>- - Covering the ankle</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>64035900</td>
<td>- - Other</td>
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<tr>
<td>64039100</td>
<td>- - Covering the ankle</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>64039900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
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<td>- - - Fitted with spikes, cleats or the like</td>
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<tr>
<td>64041120</td>
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</tr>
<tr>
<td>64041190</td>
<td>- - - Other</td>
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<td>0</td>
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<td>64041900</td>
<td>- - Other</td>
<td>0</td>
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<td>0</td>
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</tr>
<tr>
<td>64042000</td>
<td>- Footwear with outer soles of leather or composition leather</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<td>------------------------------------------------------------------------------</td>
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</tr>
<tr>
<td>64051000</td>
<td>- With uppers of leather or composition leather</td>
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<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>64052000</td>
<td>- With uppers of textile materials</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>64059000</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>64061010</td>
<td>- - Metal toe-caps</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>64061090</td>
<td>- - Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
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</tr>
<tr>
<td>64069010</td>
<td>- - Of wood</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>64069021</td>
<td>- - Of iron or steel</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>64069029</td>
<td>- - - Other</td>
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<tr>
<td>64069031</td>
<td>- - - In-soles</td>
<td>5</td>
<td>5</td>
<td>5</td>
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<tr>
<td>64069032</td>
<td>- - - Complete soles</td>
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<tr>
<td>64069039</td>
<td>- - - Other</td>
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<td>0</td>
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</tr>
<tr>
<td>64069091</td>
<td>- - - Gaiters, leggings and similar articles and parts thereof</td>
<td>0</td>
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<td>0</td>
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</tr>
<tr>
<td>64069099</td>
<td>- - - Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
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<tr>
<td>65010000</td>
<td>Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>65020000</td>
<td>Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>65040000</td>
<td>Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.</td>
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</tr>
<tr>
<td>65050010</td>
<td>- Headgear of a kind used for religious purposes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>65050020</td>
<td>- Hair-nets</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>65050090</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>65061010</td>
<td>- - Helmets for motorcyclists</td>
<td>0</td>
<td>0</td>
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<td>0</td>
</tr>
<tr>
<td>65061020</td>
<td>- - Industrial safety helmets and firefighters’ helmets, excluding steel helmets</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>65061030</td>
<td>- - Steel helmets</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>65061040</td>
<td>- - Water-polo headgear</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>65061090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>65069100</td>
<td>- - Of rubber or of plastics</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>65069910</td>
<td>- - Of fur skin</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>65069990</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>65070000</td>
<td>Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.</td>
<td>10</td>
<td>10</td>
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</tr>
<tr>
<td>66011000</td>
<td>- Garden or similar umbrellas</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>66019100</td>
<td>- - Having a telescopic shaft</td>
<td>0</td>
<td>0</td>
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<td>66019900</td>
<td>- - Other</td>
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<td>0</td>
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<tr>
<td>66020000</td>
<td>Walking-sticks, seat-sticks, whips, riding-crops and the like.</td>
<td>0</td>
<td>0</td>
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<td>66032000</td>
<td>- Umbrella frames, including frames mounted on shafts (sticks)</td>
<td>5</td>
<td>0</td>
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<td>66039010</td>
<td>- - For articles of heading 66.01</td>
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<td>66039020</td>
<td>- - For articles of heading 66.02</td>
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<tr>
<td>67010000</td>
<td>Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>67021000</td>
<td>- Of plastics</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>67029010</td>
<td>- - Of paper</td>
<td>0</td>
<td>0</td>
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<tr>
<td>67029020</td>
<td>- - Of textile materials</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>------------------</td>
<td>------------------------------------------------------------------------------</td>
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<tr>
<td>67029090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>67030000</td>
<td>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.</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>67041100</td>
<td>- - Complete wigs</td>
<td>0</td>
<td>0</td>
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<tr>
<td>67041900</td>
<td>- - Other</td>
<td>0</td>
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<td>0</td>
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</tr>
<tr>
<td>67042000</td>
<td>- Of human hair</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>67049000</td>
<td>- Of other materials</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>68010000</td>
<td>Sets, curbstones and flagstones, of natural stone (except slate).</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>68021000</td>
<td>- 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</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>68022100</td>
<td>- - Marble, travertine and alabaster</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>68022300</td>
<td>- - Granite</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>68022910</td>
<td>- - - Other calcareous stone</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>68022990</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>68029110</td>
<td>- - - Marble</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>68029190</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>68029200</td>
<td>- - Other calcareous stone</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>68029300</td>
<td>- - Granite</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>68029900</td>
<td>- - Other stone</td>
<td>0</td>
<td>0</td>
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<td>0</td>
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<td>68030000</td>
<td>Worked slate and articles of slate or of agglomerated slate.</td>
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<tr>
<td>68041000</td>
<td>- Millstones and grindstones for milling, grinding or pulping</td>
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<tr>
<td>68042100</td>
<td>- - Of agglomerated synthetic or natural diamond</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>68042200</td>
<td>- - Of other agglomerated abrasives or of ceramics</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>68042300</td>
<td>- - Of natural stone</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>68043000</td>
<td>- Hand sharpening or polishing stones</td>
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<td>0</td>
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<tr>
<td>68051000</td>
<td>- On a base of woven textile fabric only</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>68052000</td>
<td>- On a base of paper or paperboard only</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>68053000</td>
<td>- On a base of other materials</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>68061000</td>
<td>- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls</td>
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<tr>
<td>68062000</td>
<td>- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)</td>
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</tr>
<tr>
<td>68069000</td>
<td>- Other</td>
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<tr>
<td>68071000</td>
<td>- In rolls</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>68079010</td>
<td>- - Tiles</td>
<td>0</td>
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</tr>
<tr>
<td>68079090</td>
<td>- - Other</td>
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<td>0</td>
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</tr>
<tr>
<td>68080010</td>
<td>- Roofing tiles, panels, boards, blocks and similar articles</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>68080090</td>
<td>- Other</td>
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</tr>
<tr>
<td>68091100</td>
<td>- - Faced or reinforced with paper or paperboard only</td>
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<tr>
<td>68091910</td>
<td>- - - Tiles</td>
<td>0</td>
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</tr>
<tr>
<td>68091990</td>
<td>- - - Other</td>
<td>5</td>
<td>0</td>
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<tr>
<td>68099010</td>
<td>- - Dental moulds of plaster</td>
<td>0</td>
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<td>------------------</td>
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</tr>
<tr>
<td>68099090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>68101100</td>
<td>- - Building blocks and bricks</td>
<td>5</td>
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<td>68101910</td>
<td>- - - Tiles</td>
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</tr>
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<td>68101990</td>
<td>- - - Other</td>
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<tr>
<td>68109900</td>
<td>- - Other</td>
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<td>68114010</td>
<td>- - Corrugated sheets</td>
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<tr>
<td>68114021</td>
<td>- - - Floor or wall tiles containing plastics</td>
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</tr>
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<td>68114029</td>
<td>- - - Other</td>
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<tr>
<td>68114030</td>
<td>- - Tubes or pipes</td>
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<td>0</td>
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<tr>
<td>68114040</td>
<td>- - Tube or pipe fittings</td>
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<tr>
<td>68114090</td>
<td>- - Other</td>
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<tr>
<td>68118100</td>
<td>- - Corrugated sheets</td>
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<td>68118210</td>
<td>- - - Floor or wall tiles containing plastics</td>
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<tr>
<td>68118290</td>
<td>- - - Other</td>
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</tr>
<tr>
<td>68118910</td>
<td>- - - Tubes or pipes</td>
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<td>0</td>
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</tr>
<tr>
<td>68118920</td>
<td>- - - Tube or pipe fittings</td>
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</tr>
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<td>68118990</td>
<td>- - - Other</td>
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<tr>
<td>68128020</td>
<td>- - Clothing</td>
<td>0</td>
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</tr>
<tr>
<td>68128030</td>
<td>- - Paper, millboard and felt</td>
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</tr>
<tr>
<td>68128040</td>
<td>- - Floor or wall tiles</td>
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</tr>
<tr>
<td>68128050</td>
<td>- - Clothing accessories, footwear and headgear; fabricated crocidolite fibres; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate; yarn and thread; cords and strings, whether or not plaited; woven or knitted fabrics</td>
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<td>0</td>
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</tr>
<tr>
<td>68128090</td>
<td>- - Other</td>
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<td>0</td>
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</tr>
<tr>
<td>68129110</td>
<td>- - - Clothing</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>68129190</td>
<td>- - - Other</td>
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<tr>
<td>68129200</td>
<td>- - Paper, millboard and felt</td>
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<td>- - Compressed asbestos fibre jointing, in sheets or rolls</td>
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<td>68129911</td>
<td>- - - Mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate of a kind used for the manufacture of goods of heading 68.13</td>
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<tr>
<td>68129920</td>
<td>- - - Floor or wall tiles</td>
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<tr>
<td>68129990</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
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<tr>
<td>68132010</td>
<td>- - Brake linings and pads</td>
<td>0</td>
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<td>68132090</td>
<td>- - Other</td>
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<tr>
<td>68138100</td>
<td>- - Brake linings and pads</td>
<td>0</td>
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</tr>
<tr>
<td>68138900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>68141000</td>
<td>- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>68149000</td>
<td>- Other</td>
<td>5</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>68151010</td>
<td>- - Yarn or thread</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>68151020</td>
<td>- - Bricks, paving slabs, floor tiles and similar articles</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>68151091</td>
<td>- - - Carbon fibres</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>68151099</td>
<td>- - - Other</td>
<td>5</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>68152000</td>
<td>- Articles of peat</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>68159100</td>
<td>- - Containing magnesite, dolomite or chromite</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>68159900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>69010000</td>
<td>Bricks, blocks, tiles and other ceramic goods</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------</td>
<td>-----------------</td>
<td>------</td>
<td>------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>69021000</td>
<td>Siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>69022000</td>
<td>- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr₂O₃</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>69029000</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>69031000</td>
<td>- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>69032000</td>
<td>- Containing by weight more than 50% of alumina (Al₂O₃), of silica (SiO₂) or of a mixture or compound of these products</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>69039000</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>69041000</td>
<td>- Building bricks</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>69049000</td>
<td>- Other</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>69051000</td>
<td>- Roofing tiles</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>69059000</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>69060000</td>
<td>Ceramic pipes, conduits, guttering and pipe fittings.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>69071010</td>
<td>- - Paving, hearth or wall tiles</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>69071090</td>
<td>- - Other</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>69079010</td>
<td>- - Paving, hearth or wall tiles</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>69079020</td>
<td>- - Lining tiles of a kind used for grinding mills</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>69079090</td>
<td>- - Other</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>69081010</td>
<td>- - Paving, hearth or wall tiles</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>69081090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>69089011</td>
<td>- - - Paving, hearth or wall tiles</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>69089019</td>
<td>- - - Other</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>69089091</td>
<td>- - - Paving, hearth or wall tiles</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>69089099</td>
<td>- - - Other</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>69091100</td>
<td>- - Of porcelain or china</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>69091200</td>
<td>- - Articles having a hardness equivalent to 9 or more on the Mohs scale</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>69091900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>69099900</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>69101000</td>
<td>- Of porcelain or china</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>69109000</td>
<td>- Other</td>
<td>10</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>69131010</td>
<td>- - Ornamental cigarette boxes and ashtrays</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>69131090</td>
<td>- - Other</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>69139010</td>
<td>- - Ornamental cigarette boxes and ashtrays</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>69139090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>69141000</td>
<td>- Of porcelain or china</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>69149000</td>
<td>- Other</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>70010000</td>
<td>Cullet and other waste and scrap of glass; glass in the mass.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70021000</td>
<td>- Balls</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70022000</td>
<td>- Rods</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70023110</td>
<td>- - Of a kind used to manufacture vacuum tubes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70023190</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70023210</td>
<td>- - Of a kind used to manufacture vacuum tubes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70023220</td>
<td>- - Other, of clear neutral borosilicate glass, with a</td>
<td>5</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------</td>
<td>-----------------</td>
<td>------</td>
<td>------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>70023920</td>
<td>- - - Other, of clear neutral borosilicate glass, with a diameter of 3 mm or more but not more than 22 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70023920</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70031210</td>
<td>- - - Optical glass, not optically worked</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70031910</td>
<td>- - - Optical glass, not optically worked</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70052110</td>
<td>- - - Optical glass, not optically worked</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70052910</td>
<td>- - - Optical glass, not optically worked</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70060010</td>
<td>Optical glass, not optically worked</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70071120</td>
<td>- - - Suitable for aircraft or spacecraft of Chapter 88</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70071130</td>
<td>- - - Suitable for railway or tramway locomotives or rolling stock of Chapter 86</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70071140</td>
<td>- - - Suitable for vessels of Chapter 89</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70071910</td>
<td>- - - Suitable for machinery of heading 84.29 or 84.30</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70071990</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70072120</td>
<td>- - - Suitable for aircraft or spacecraft of Chapter 88</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70072130</td>
<td>- - - Suitable for railway or tramway locomotives or rolling stock of Chapter 86</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70072140</td>
<td>- - - Suitable for vessels of Chapter 89</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>70072910</td>
<td>- - - Suitable for machinery of heading 84.29 or 84.30</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70072990</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70101000</td>
<td>Ampoules</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70102000</td>
<td>Stoppers, lids and other closures</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70109010</td>
<td>Carboys and demijohns</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70109040</td>
<td>- - - Bottles and phials, of a kind used for antibiotics, serums and other injectable liquids; bottles of a kind used for intravenous fluids</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70109090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70111010</td>
<td>- - Stems</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70111090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70112000</td>
<td>For cathode-ray tubes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70119000</td>
<td>Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70139100</td>
<td>Of lead crystal</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70140010</td>
<td>Of a kind suitable for use in motor vehicles</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70140090</td>
<td>Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70151000</td>
<td>Glasses for corrective spectacles</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70159010</td>
<td>Clock or watch glasses</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70159090</td>
<td>Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70171010</td>
<td>Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70171090</td>
<td>Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70172000</td>
<td>Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70182000</td>
<td>Glass microspheres not exceeding 1 mm in diameter</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70189000</td>
<td>Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------</td>
<td>-----------------</td>
<td>------</td>
<td>------</td>
<td>--------------------------</td>
</tr>
<tr>
<td>7018900010</td>
<td>- Glass eyes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70191100</td>
<td>- Chopped strands, of a length of not more than 50 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70191200</td>
<td>- Rovings</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70191910</td>
<td>- Yarn</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70191990</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70193100</td>
<td>- Mats</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70193200</td>
<td>- Thin sheets (voiles)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70193910</td>
<td>- Asphalt or coal-tar impregnated glass-fibre outerwrap of a kind used for pipelines</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70193990</td>
<td>- Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>70194000</td>
<td>- Woven fabrics of rovings</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70195100</td>
<td>- Of a width not exceeding 30 cm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70195200</td>
<td>- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m², of filaments measuring per single yarn not more than 136 tex</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70195900</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70199010</td>
<td>- Glass fibres (including glass wool)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70199090</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70200011</td>
<td>- Of a kind used for the manufacture of acrylic goods</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70200019</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70200020</td>
<td>- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70200040</td>
<td>- Evacuated tubes for solar energy collectors</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>70200091</td>
<td>- Blinds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
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<td>71021000</td>
<td>- Unsorted</td>
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<tr>
<td>71022100</td>
<td>- Unworked or simply sawn, cleaved or bruted</td>
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<tr>
<td>71022900</td>
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<td>71023900</td>
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<tr>
<td>71031010</td>
<td>- Rubies</td>
<td>0</td>
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<tr>
<td>71031020</td>
<td>- Jade (nephrite and jadeite)</td>
<td>0</td>
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<tr>
<td>71031090</td>
<td>- Other</td>
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<tr>
<td>71039110</td>
<td>- - Rubies</td>
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<td>71042000</td>
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<td>71049000</td>
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<td>- Of diamonds</td>
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<td>71059000</td>
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<td>- Powder</td>
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<td>- - Other unwrought forms</td>
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<td>71101900</td>
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<td>- - Other</td>
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<td>- - Silver or gold, clad with platinum</td>
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<td>71110090</td>
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<td>71129100</td>
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<td>- - - Parts</td>
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<tr>
<td>71141900</td>
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<td>- - Of base metal clad with precious metal</td>
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<td>71151000</td>
<td>- - Catalysts in the form of wire cloth or grill, of platinum</td>
<td>0</td>
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<tr>
<td>71159010</td>
<td>- - Of gold or silver</td>
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<td>- - Of metal clad with gold or silver</td>
<td>0</td>
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<td>71159090</td>
<td>- - Other</td>
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<td>71161000</td>
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<td>- - Of precious or semi-precious stones (natural, synthetic or reconstructed)</td>
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<td>71171110</td>
<td>- - - Parts</td>
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<td>71171990</td>
<td>- - - Parts</td>
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<tr>
<td>71179011</td>
<td>- - - Wholly of plastics or glass</td>
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<td>71179012</td>
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<td>0</td>
<td>0</td>
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<tr>
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<td>71179013</td>
<td>- - - Wholly of porcelain or china</td>
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<td>71179019</td>
<td>- - - Other</td>
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<td>- - - Other</td>
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<tr>
<td>71181010</td>
<td>- Silver coin</td>
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<tr>
<td>71181090</td>
<td>- - Other</td>
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<tr>
<td>71189010</td>
<td>- - Gold coin, whether or not legal tender</td>
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<td>71189020</td>
<td>- - Silver coin, being legal tender</td>
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<td>71189090</td>
<td>- - Other</td>
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<td>- Non-alloy pig iron containing by weight 0.5% or less of phosphorus</td>
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<td>- Non-alloy pig iron containing by weight more than 0.5% of phosphorus</td>
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<td>- Alloy pig iron; spiegeleisen</td>
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<td>- - Containing by weight more than 2% of carbon</td>
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<td>72021900</td>
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<td>72024100</td>
<td>- - Containing by weight more than 4% of carbon</td>
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<tr>
<td>72025000</td>
<td>- Ferro-silico-chromium</td>
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<td>- Ferro-nickel</td>
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<td>72027000</td>
<td>- Ferro-molybdenum</td>
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<td>72028000</td>
<td>- Ferro-tungsten and ferro-silico-tungsten</td>
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<td>- - Ferro-titanium and ferro-silico-titanium</td>
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<tr>
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<td>- - Ferro-vanadium</td>
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<td>- Ferrous products obtained by direct reduction of iron ore</td>
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<tr>
<td>72041000</td>
<td>- Waste and scrap of cast iron</td>
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<tr>
<td>72042100</td>
<td>- - Of stainless steel</td>
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<td>- Waste and scrap of tinned iron or steel</td>
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<td>- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles</td>
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<tr>
<td>72044900</td>
<td>- - Other</td>
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<tr>
<td>72045000</td>
<td>- Remelting scrap ingots</td>
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</tr>
<tr>
<td>72051000</td>
<td>- Granules</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72052100</td>
<td>- Of alloy steel</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72052900</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72061010</td>
<td>- Containing by weight more than 0.6% of carbon</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72061090</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72069000</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72071900</td>
<td>- Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>72072010</td>
<td>- - Slabs</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72072021</td>
<td>- - Blocks roughly shaped by forging; sheet bars</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72072091</td>
<td>- - Slabs</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72072092</td>
<td>- - Blocks roughly shaped by forging; sheet bars</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72081000</td>
<td>- In coils, not further worked than hot-rolled, with patterns in relief</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72082500</td>
<td>- Of a thickness of 4.75 mm or more</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72082600</td>
<td>- Of a thickness of 3 mm or more but less than 4.75 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72082710</td>
<td>- - Of a thickness of less than 2 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72082790</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72083700</td>
<td>- - Of a thickness of 4.75 mm or more but not exceeding 10 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>72083800</td>
<td>- - Of a thickness of 3 mm or more but less than 4.75 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72083900</td>
<td>- Of a thickness of less than 3 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72084000</td>
<td>- Not in coils, not further worked than hot-rolled, with patterns in relief</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72085100</td>
<td>- Of a thickness exceeding 10 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72085200</td>
<td>- - Of a thickness of 4.75 mm or more but not exceeding 10 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72085300</td>
<td>- - Of a thickness of 3 mm or more but less than 4.75 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72089000</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72102010</td>
<td>- - Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72102090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72105000</td>
<td>- Plated or coated with chromium oxides or with chromium and chromium oxides</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72107010</td>
<td>- - Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72107090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72109010</td>
<td>- - Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72109090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72111310</td>
<td>- - Hoop and strip, of a width exceeding 150 mm but not exceeding 400 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72111390</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72112310</td>
<td>- - Corrugated</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72112320</td>
<td>- - Hoop and strip, of a width not exceeding 400 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72112330</td>
<td>- - Other, of a thickness of 0.17 mm or less</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72112390</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72112910</td>
<td>- - Corrugated</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72112920</td>
<td>- - Hoop and strip, of a width not exceeding 400 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72112930</td>
<td>- - Other, of a thickness of 0.17 mm or less</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72112990</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>-------------------</td>
<td>--------------------------------------------------------------------------------</td>
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<td>------</td>
<td>------</td>
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</tr>
<tr>
<td>72119010</td>
<td>- - Hoop and strip, of a width not exceeding 400 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72119020</td>
<td>- - Corrugated, containing by weight less than 0.6% of carbon</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>72119030</td>
<td>- - Other, of a thickness of 0.17 mm or less</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72119090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72121010</td>
<td>- - Hoop and strip, of a width not exceeding 400 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72121091</td>
<td>- - - Containing by weight less than 0.6% of carbon</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72121099</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72122010</td>
<td>- - Hoop and strip, of a width not exceeding 400 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72122020</td>
<td>- - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72122090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72123010</td>
<td>- - Hoop and strip, of a width not exceeding 400 mm</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>72123020</td>
<td>- - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72123091</td>
<td>- - - Coated with zinc by the iron-zinc alloyed coating method, containing by weight less than 0.04% of carbon</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72123099</td>
<td>- - - Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>72124010</td>
<td>- - Hoop and strip, of a width not exceeding 400 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72124020</td>
<td>- - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72124090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72125011</td>
<td>- - - Hoop and strip, of a width not exceeding 400 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>72125012</td>
<td>- - - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less</td>
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<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72125019</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72125021</td>
<td>- - - Hoop and strip, of a width not exceeding 400 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72125022</td>
<td>- - - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72125029</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72125091</td>
<td>- - - Hoop and strip, of a width not exceeding 400 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72125092</td>
<td>- - - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72125099</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72126010</td>
<td>- - Hoop and strip, of a width not exceeding 400 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72126020</td>
<td>- - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72126090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72131000</td>
<td>- Containing indentations, ribs, grooves or other deformations produced during the rolling process</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>721310090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72132000</td>
<td>- Other, of free-cutting steel</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72139190</td>
<td>- - Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>72139990</td>
<td>- - Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>72143000</td>
<td>- Other, of free-cutting steel</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72149110</td>
<td>- - - Containing by weight less than 0.6% of carbon</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72149120</td>
<td>- - - Containing by weight 0.6% or more of carbon</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72151000</td>
<td>- Of free-cutting steel, not further worked than cold-formed or cold-finished</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72162200</td>
<td>- - T sections</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72171022</td>
<td>- - - Bead wire; reed wire; prestressed concrete steel wire; free-cutting steel wire</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>------------------</td>
<td>------------------------------------------------------------------------------</td>
<td>------------------</td>
<td>------</td>
<td>------</td>
<td>--------------------------</td>
</tr>
<tr>
<td>72171029</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72171031</td>
<td>- - - Spokes wire; bead wire; reed wire; prestressed concrete steel wire; free-cutting steel wire</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72171039</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72172020</td>
<td>- - Containing by weight 0.25% or more but less than 0.45% of carbon</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72172091</td>
<td>- - - Steel core wire of a kind used for steel reinforced aluminium conductors (ACSR)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72172099</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72173021</td>
<td>- - - Plated or coated with tin</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72173029</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72173031</td>
<td>- - - Copper alloy coated steel wire of a kind used in the manufacture of pneumatic rubber tyres (bead wire)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72173032</td>
<td>- - - Other, plated or coated with tin</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72173039</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72179010</td>
<td>- - Containing by weight less than 0.25% of carbon</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72179090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72181000</td>
<td>- Ingots and other primary forms</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72189100</td>
<td>- Of rectangular (other than square) cross-section</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72189900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72191100</td>
<td>- - Of a thickness exceeding 10 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72191200</td>
<td>- - Of a thickness of 4.75 mm or more but not exceeding 10 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72191300</td>
<td>- - Of a thickness of 3 mm or more but less than 4.75 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72191400</td>
<td>- - Of a thickness of less than 3 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72192100</td>
<td>- - Of a thickness exceeding 10 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72192200</td>
<td>- - Of a thickness of 4.75 mm or more but not exceeding 10 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72192300</td>
<td>- - Of a thickness of 3 mm or more but less than 4.75 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72192400</td>
<td>- - Of a thickness of less than 3 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72193100</td>
<td>- - Of a thickness of 4.75 mm or more</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>72193200</td>
<td>- - Of a thickness of 3 mm or more but less than 4.75 mm</td>
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<td>72193300</td>
<td>- - Of a thickness exceeding 1 mm but less than 3 mm</td>
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<td>72193400</td>
<td>- - Of a thickness of 0.5 mm or more but not exceeding 1 mm</td>
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<td>72199000</td>
<td>- Other</td>
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<td>- - - Hoop and strip, of a width not exceeding 400 mm</td>
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<tr>
<td>72201190</td>
<td>- - - Other</td>
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<td>- - - Other</td>
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<td>- Switch blades, crossing frogs, point rods and other crossing pieces</td>
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<td>- Fish-plates and sole plates</td>
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<td>- - Sleepers (cross-ties)</td>
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<td>- - Hubless tubes and pipes</td>
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<td>- - Other, of stainless steel</td>
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<td>- - - Drillrod casing and tubing with pin and box threads</td>
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<td>73043190</td>
<td>- - - Other</td>
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<td>- - - High-pressure pipe</td>
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<td>73043990</td>
<td>- - - Other</td>
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<td>73044900</td>
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<td>- - - Drillrod casing and tubing with pin and box threads</td>
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<td>73045190</td>
<td>- - - Other</td>
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<td>73045900</td>
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<td>- - Other</td>
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<td>73053110</td>
<td>- - - Stainless steel pipes and tubes</td>
<td>0</td>
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<tr>
<td>73053190</td>
<td>- - - Other</td>
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<tr>
<td>73053910</td>
<td>- - - High-pressure pipe</td>
<td>0</td>
<td>0</td>
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<tr>
<td>73053990</td>
<td>- - - Other</td>
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<td>73059000</td>
<td>- Other</td>
<td>0</td>
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<tr>
<td>73061110</td>
<td>- - - Longitudinally electric resistance welded (ERW)</td>
<td>0</td>
<td>0</td>
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<tr>
<td>73061120</td>
<td>- - - Spiral or helical submerged arc welded</td>
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<tr>
<td>73061190</td>
<td>- - - Other</td>
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<td>- - - Longitudinally electric resistance welded (ERW)</td>
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<td>73061920</td>
<td>- - - Spiral or helical submerged arc welded</td>
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<td>73061990</td>
<td>- - - Other</td>
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<tr>
<td>73062100</td>
<td>- - Welded, of stainless steel</td>
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<tr>
<td>73062900</td>
<td>- - Other</td>
<td>0</td>
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<td>73063010</td>
<td>- - Boiler tubes</td>
<td>5</td>
<td>5</td>
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<tr>
<td>73063020</td>
<td>- - Copper-plated, fluororesin-coated or zinc-chromated steel tubes with an external diameter not exceeding 15 mm</td>
<td>0</td>
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<td>73063030</td>
<td>- - Pipe of a kind used to make sheath pipe (heater pipe) for heating elements of electric flat irons or rice cookers, with an external diameter not exceeding 12 mm</td>
<td>0</td>
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<tr>
<td>73063040</td>
<td>- - High-pressure pipe</td>
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<td>0</td>
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<td>- - - Of internal diameter of 12.5 mm or more and external diameter 140 mm or more</td>
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<td>73064010</td>
<td>- - Boiler tubes</td>
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<td>0</td>
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<td>- - Stainless steel pipes and tubes, with an external diameter exceeding 105 mm</td>
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<td>73064030</td>
<td>- - Pipes and tubes containing by weight at least 30% of nickel, with an external diameter not exceeding 10 mm</td>
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<tr>
<td>73064090</td>
<td>- - Other</td>
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<tr>
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<td>- - Boiler tubes</td>
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<td>73066100</td>
<td>- - Of square or rectangular cross-section</td>
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<td>73066900</td>
<td>- - Of other non-circular cross-section</td>
<td>0</td>
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<td>73069010</td>
<td>- - Copper brazed pipes and tubes</td>
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<td>73069090</td>
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<tr>
<td>73071110</td>
<td>- - - Hubless tube or pipe fittings</td>
<td>0</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>73071190</td>
<td>- - - Other</td>
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<td>- - - Having an internal diameter of less than 15 cm</td>
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<tr>
<td>73072190</td>
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<td>73072210</td>
<td>- - - Having an internal diameter of less than 15 cm</td>
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<td>- - - Other</td>
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<td>73072390</td>
<td>- - - Other</td>
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<td>- - Having an internal diameter of less than 15 cm</td>
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<td>73079190</td>
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<tr>
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<td>- - Prefabricated modular type joined by shear connectors</td>
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<td>73081090</td>
<td>- - Other</td>
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<td>- - Prefabricated modular type joined by shear connectors</td>
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<td>73089060</td>
<td>- - Perforated cable trays</td>
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<td>73089092</td>
<td>- - Guardrails</td>
<td>5</td>
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<td>- - Other:</td>
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<td>7308909910</td>
<td>- - Frameworks for workshop and store-house</td>
<td>5</td>
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<td>73090011</td>
<td>- - Lined or heat-insulated</td>
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<td>73090019</td>
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<td>73090099</td>
<td>- - Other</td>
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<tr>
<td>73101010</td>
<td>- - Of tinplate</td>
<td>5</td>
<td>5</td>
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<td>73101090</td>
<td>- - Other</td>
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<tr>
<td>73102110</td>
<td>- - Of a capacity of less than 1 l</td>
<td>5</td>
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<tr>
<td>73102191</td>
<td>- - Of tinplate</td>
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</tr>
<tr>
<td>73102199</td>
<td>- - Other</td>
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<td>73102910</td>
<td>- - Of a capacity of less than 1 l</td>
<td>5</td>
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<tr>
<td>73102999</td>
<td>- - Other</td>
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<td>73110202</td>
<td>- - Of a capacity of less than 1 l</td>
<td>5</td>
<td>5</td>
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<tr>
<td>73110022</td>
<td>- - Of a capacity of 30 l or more, but less than 110 l</td>
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<tr>
<td>73110029</td>
<td>- - Other</td>
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<td>73110093</td>
<td>- - Of a capacity of less than 1 l</td>
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<td>- - Of a capacity of 30 l or more, but less than 110 l</td>
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<tr>
<td>73110099</td>
<td>- - Other</td>
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</tr>
<tr>
<td>73121010</td>
<td>- - Locked coils, flattened strands and non-rotating wire ropes</td>
<td>5</td>
<td>5</td>
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<td>- - Plated or coated with brass and of a diameter not exceeding 3 mm</td>
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<tr>
<td>73121091</td>
<td>- - Prestressing steel strand</td>
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<tr>
<td>73121099</td>
<td>- - - Other</td>
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<td>- Other</td>
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<td>73130000</td>
<td>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.</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>73141200</td>
<td>- - Endless bands for machinery, of stainless steel</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>73141400</td>
<td>- - Other woven cloth, of stainless steel</td>
<td>0</td>
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<tr>
<td>73141910</td>
<td>- - - Endless bands for machinery other than of stainless steel</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>73141990</td>
<td>- - Other</td>
<td>5</td>
<td>5</td>
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</tr>
<tr>
<td>73142000</td>
<td>- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm² or more</td>
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<tr>
<td>73143100</td>
<td>- - Plated or coated with zinc</td>
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<td>0</td>
<td>0</td>
</tr>
<tr>
<td>73143900</td>
<td>- - Other</td>
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<td>0</td>
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<tr>
<td>73144100</td>
<td>- - Plated or coated with zinc</td>
<td>0</td>
<td>0</td>
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<td>73144200</td>
<td>- - Coated with plastics</td>
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<td>73144900</td>
<td>- - Other</td>
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<td>73145000</td>
<td>- Expanded metal</td>
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<td>- - - Transmission type, of a pitch length of not less than 6 mm and not more than 32 mm</td>
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<td>0</td>
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</tr>
<tr>
<td>73151199</td>
<td>- - - Other</td>
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<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>73151210</td>
<td>- - - Bicycle or motorcycle chain</td>
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<tr>
<td>73151290</td>
<td>- - - Other</td>
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<td>0</td>
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</tr>
<tr>
<td>73151990</td>
<td>- - - Other</td>
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<td>0</td>
<td>0</td>
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<tr>
<td>73152000</td>
<td>- Skid-link</td>
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<tr>
<td>73158100</td>
<td>- - Stud-link</td>
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<tr>
<td>73158200</td>
<td>- - Other, welded link</td>
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<tr>
<td>73158990</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>73159090</td>
<td>- - Other</td>
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<tr>
<td>73160000</td>
<td>Anchors, grapnels and parts thereof, of iron or steel.</td>
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<td>73170010</td>
<td>- Wire nails</td>
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<td>- Other</td>
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<tr>
<td>73181100</td>
<td>- - Coach screws</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>73181200</td>
<td>- - Other wood screws:</td>
<td>0</td>
<td>0</td>
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<tr>
<td>7318120010</td>
<td>- - - Of an external diameter not exceeding 16 mm</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>73181300</td>
<td>- - Screw hooks and screw rings</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>73181400</td>
<td>- - Self-tapping screws:</td>
<td>0</td>
<td>0</td>
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<tr>
<td>7318140010</td>
<td>- - - Of an external diameter not exceeding 16 mm</td>
<td>5</td>
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<tr>
<td>73181600</td>
<td>- - Nuts:</td>
<td>0</td>
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<td>731816010</td>
<td>- - - Of an external diameter not exceeding 16 mm</td>
<td>5</td>
<td>5</td>
<td>5</td>
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<tr>
<td>73182100</td>
<td>- - Spring washers and other lock washers</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>73182200</td>
<td>- - Other washers</td>
<td>5</td>
<td>5</td>
<td>5</td>
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</tr>
<tr>
<td>73182300</td>
<td>- - Rivets</td>
<td>5</td>
<td>5</td>
<td>5</td>
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<tr>
<td>73182400</td>
<td>- - Cotters and cotter-pins</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>73182900</td>
<td>- - Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
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<tr>
<td>73194000</td>
<td>- Safety pins and other pins</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>73199010</td>
<td>- - Sewing, darning or embroidery needles</td>
<td>5</td>
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<td>73199090</td>
<td>- - Other</td>
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<td>73201011</td>
<td>- - - Suitable for use on motor vehicles of heading</td>
<td>0</td>
<td>0</td>
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<td>73201019</td>
<td>- - Other</td>
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<td>73201090</td>
<td>- - Other</td>
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<td>73202010</td>
<td>- - Suitable for use on motor vehicles or machinery of heading 84.29 or 84.30</td>
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<td>73202090</td>
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<td>73209010</td>
<td>- - Suitable for use on motor vehicles</td>
<td>0</td>
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<td>73211200</td>
<td>- - For liquid fuel</td>
<td>0</td>
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<tr>
<td>73211900</td>
<td>- - Other, including appliances for solid fuel</td>
<td>0</td>
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<tr>
<td>73218100</td>
<td>- - For gas fuel or for both gas and other fuels</td>
<td>0</td>
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<tr>
<td>73218200</td>
<td>- - For liquid fuel</td>
<td>0</td>
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<tr>
<td>73221100</td>
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<td>73221900</td>
<td>- - Other</td>
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<td>- Other</td>
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<td>73231000</td>
<td>- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like</td>
<td>0</td>
<td>0</td>
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<tr>
<td>73239110</td>
<td>- - Kitchenware</td>
<td>0</td>
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<tr>
<td>73239120</td>
<td>- - Ashtrays</td>
<td>0</td>
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<td>73239200</td>
<td>- - Of cast iron, enamelled</td>
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<td>73239400</td>
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<tr>
<td>73239910</td>
<td>- - Kitchenware</td>
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<td>- - Kitchen sinks</td>
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<td>73241090</td>
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<td>73249030</td>
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<td>73249091</td>
<td>- - Parts of kitchen sinks or bathtubs</td>
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<tr>
<td>73249099</td>
<td>- - Other</td>
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<td>73251020</td>
<td>- - Manhole covers, gratings and frames therefor</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>73251090</td>
<td>- - Other</td>
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<td>- - Grinding balls and similar articles for mills</td>
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<td>73261900</td>
<td>- - Other</td>
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<td>73262050</td>
<td>- - Poultry cages and the like</td>
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<td>73262090</td>
<td>- - Other</td>
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<tr>
<td>73269010</td>
<td>- - Ships' rudders</td>
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<tr>
<td>73269030</td>
<td>- - Stainless steel clamp assemblies with rubber sleeves of a kind used for hubless cast iron pipes and pipe fittings</td>
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<td>73269060</td>
<td>- - Bunsen burners</td>
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<td>73269091</td>
<td>- - Cigarette cases and boxes</td>
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<tr>
<td>73269099</td>
<td>- - - Other</td>
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<td>73269099010</td>
<td>- - - Latex spouts and latex cups</td>
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<td>73269099920</td>
<td>- - - Rat traps</td>
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<tr>
<td>74010000</td>
<td>Copper mattes; cement copper (precipitated copper).</td>
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<tr>
<td>74020000</td>
<td>Unrefined copper; copper anodes for electrolytic refining.</td>
<td>0</td>
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<tr>
<td>74031100</td>
<td>- - Cathodes and sections of cathodes</td>
<td>0</td>
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<tr>
<td>74031200</td>
<td>- - Wire-bars</td>
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<tr>
<td>74031300</td>
<td>- - Billets</td>
<td>0</td>
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<tr>
<td>74031900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
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<tr>
<td>74032100</td>
<td>- - Copper-zinc base alloys (brass)</td>
<td>0</td>
<td>0</td>
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<tr>
<td>74032200</td>
<td>- - Copper-tin base alloys (bronze)</td>
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<td>74032900</td>
<td>- - Other copper alloys (other than master alloys of heading 74.05)</td>
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<td>74050000</td>
<td>Master alloys of copper.</td>
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<td>74061000</td>
<td>- Powders of non-lamellar structure</td>
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<td>74062000</td>
<td>- Powders of lamellar structure; flakes</td>
<td>0</td>
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<td>74071030</td>
<td>- - Profiles</td>
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<td>74071040</td>
<td>- - Bars and rods</td>
<td>0</td>
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<tr>
<td>74072100</td>
<td>- - Of copper-zinc base alloys (brass)</td>
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<tr>
<td>74072900</td>
<td>- - Other</td>
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<td>74081900</td>
<td>- - Other</td>
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<td>- - Of copper-zinc base alloys (brass)</td>
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<td>- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)</td>
<td>0</td>
<td>0</td>
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<tr>
<td>74082900</td>
<td>- - Other</td>
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<tr>
<td>74091100</td>
<td>- - In coils</td>
<td>0</td>
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<tr>
<td>74091900</td>
<td>- - Other</td>
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<tr>
<td>74092100</td>
<td>- - In coils</td>
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<td>74092900</td>
<td>- - Other</td>
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<td>74093100</td>
<td>- - In coils</td>
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<td>- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)</td>
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<td>0</td>
</tr>
<tr>
<td>74099000</td>
<td>- Of other copper alloys</td>
<td>0</td>
<td>0</td>
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<tr>
<td>74101100</td>
<td>- - Of refined copper</td>
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</tr>
<tr>
<td>74101200</td>
<td>- - Of copper alloys</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>74102100</td>
<td>- - Of refined copper</td>
<td>0</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>74102200</td>
<td>- - Of copper alloys</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>74111000</td>
<td>- Of refined copper</td>
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<tr>
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<td>- Of copper-zinc base alloys (brass)</td>
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<td>74112200</td>
<td>- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)</td>
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<tr>
<td>74112900</td>
<td>- - Other</td>
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<tr>
<td>74121000</td>
<td>- Of refined copper</td>
<td>0</td>
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<tr>
<td>74122010</td>
<td>- - Of copper-zinc base alloys (brass)</td>
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<tr>
<td>74122090</td>
<td>- - Other</td>
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<td>- Of a diameter not exceeding 28.28 mm</td>
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<td>- Other</td>
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<td>74151010</td>
<td>- - Nails</td>
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<td>74151020</td>
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<td>74151090</td>
<td>- Other</td>
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<tr>
<td>74152100</td>
<td>- Washers (including spring washers)</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>74152900</td>
<td>- Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>74153310</td>
<td>- - Screws</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>74153320</td>
<td>- - Bolts and nuts</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>74153900</td>
<td>- Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
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<tr>
<td>74181010</td>
<td>- Pot scourers and scouring or polishing pads, gloves and the like</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>74181030</td>
<td>- - Cooking or heating apparatus of a kind used for household purposes, non-electric and parts thereof</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>74182000</td>
<td>- Sanitary ware and parts thereof</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>74191000</td>
<td>- Chain and parts thereof</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>74199100</td>
<td>- Cast, moulded, stamped or forged, but not further worked</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>74199931</td>
<td>- - For machinery</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>74199939</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>74199940</td>
<td>- - Springs</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>74199950</td>
<td>- - Cigarette cases or boxes</td>
<td>0</td>
<td>0</td>
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<tr>
<td>74199960</td>
<td>- - Cooking or heating apparatus, other than of a kind used for domestic purposes, and parts thereof</td>
<td>0</td>
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<tr>
<td>74199970</td>
<td>- - Articles specially designed for use during religious rites</td>
<td>0</td>
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<td>74199990</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>75011000</td>
<td>- Nickel mattes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>75012000</td>
<td>- Nickel oxide sinters and other intermediate products of nickel metallurgy</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>75021000</td>
<td>- Nickel, not alloyed</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>75022000</td>
<td>- Nickel alloys</td>
<td>0</td>
<td>0</td>
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<tr>
<td>75030000</td>
<td><strong>Nickel waste and scrap.</strong></td>
<td>0</td>
<td>0</td>
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<tr>
<td>75040000</td>
<td><strong>Nickel powders and flakes.</strong></td>
<td>0</td>
<td>0</td>
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<td>0</td>
</tr>
<tr>
<td>75051100</td>
<td>- Of nickel, not alloyed</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>75051200</td>
<td>- Of nickel alloys</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>75052100</td>
<td>- Of nickel, not alloyed</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>75052200</td>
<td>- Of nickel alloys</td>
<td>0</td>
<td>0</td>
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<td>75061000</td>
<td>- Of nickel, not alloyed</td>
<td>0</td>
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<tr>
<td>75062000</td>
<td>- Of nickel alloys</td>
<td>0</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>75071100</td>
<td>- Of nickel, not alloyed</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>75071200</td>
<td>- Of nickel alloys</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>75072000</td>
<td>- Tube or pipe fittings</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>75081000</td>
<td>- Cloth, grill and netting, of nickel wire</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>75089030</td>
<td>- - Bolts and nuts</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>75089040</td>
<td>- - Other articles suitable for use in construction</td>
<td>0</td>
<td>0</td>
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<tr>
<td>75089050</td>
<td>- - Electroplating anodes, including those produced by electrolysis</td>
<td>0</td>
<td>0</td>
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<tr>
<td>75089090</td>
<td>- - Other</td>
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<td>0</td>
</tr>
<tr>
<td>76011000</td>
<td>- Aluminium, not alloyed</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>76012000</td>
<td>- Aluminium alloys</td>
<td>0</td>
<td>0</td>
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<tr>
<td>76020000</td>
<td><strong>Aluminium waste and scrap.</strong></td>
<td>0</td>
<td>0</td>
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<tr>
<td>76031000</td>
<td>- Powders of non-lamellar structure</td>
<td>0</td>
<td>0</td>
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<tr>
<td>76032000</td>
<td>- Powders of lamellar structure; flakes</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>76041010</td>
<td>- - Bars and rods</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>76041090</td>
<td>- Other</td>
<td>5</td>
<td>0</td>
<td>0</td>
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<tr>
<td>76042110</td>
<td>- - - Perforated tube profiles of a kind suitable for use in evaporator coils of motor vehicle air conditioning machines</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>76042190</td>
<td>- - - Other</td>
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<tr>
<td>76042910</td>
<td>- - - Extruded bars and rods</td>
<td>0</td>
<td>0</td>
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<tr>
<td>76042930</td>
<td>- - - Y-shaped profiles for zip fasteners, in coils</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>76042990</td>
<td>- - - Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>76051100</td>
<td>- - Of which the maximum cross-sectional dimension exceeds 7 mm</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>76051910</td>
<td>- - - Of a diameter not exceeding 0.0508 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>76051990</td>
<td>- - - Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>76052100</td>
<td>- - Of which the maximum cross-sectional dimension exceeds 7 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>76052900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>76061110</td>
<td>- - - Plain or figured by rolling or pressing, not otherwise surface treated</td>
<td>0</td>
<td>0</td>
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<td>0</td>
</tr>
<tr>
<td>76061210</td>
<td>- - - Can stock including end stock and tab stock, in coils</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>76061220</td>
<td>- - - Aluminium plates, not sensitised, of a kind used in the printing industry</td>
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<td>0</td>
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<tr>
<td>76061231</td>
<td>- - - Of aluminium alloy 5082 or 5182, exceeding 1 m in width, in coils</td>
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<td>0</td>
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</tr>
<tr>
<td>76061239</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>76061290</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>76069100</td>
<td>- - Of aluminium, not alloyed</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>76069200</td>
<td>- - Of aluminium alloys</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>76071100</td>
<td>- - Rolled but not further worked</td>
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<td>76071900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
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<tr>
<td>76072000</td>
<td>- Backed</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>76081000</td>
<td>- Of aluminium, not alloyed</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>76082000</td>
<td>- Of aluminium alloys</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>76090000</td>
<td>Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>76101000</td>
<td>- Doors, windows and their frames and thresholds for doors</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>76109020</td>
<td>- - Internal or external floating roofs for storage tanks</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>76109090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>76110000</td>
<td>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</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>76121000</td>
<td>- Collapsible tubular containers</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>76129010</td>
<td>- - Seamless containers of a kind suitable for fresh milk</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>76129090</td>
<td>- - Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
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</tr>
<tr>
<td>76130000</td>
<td>Aluminium containers for compressed or liquefied gas.</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>76141011</td>
<td>- - - Of a diameter not exceeding 25.3 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>76141012</td>
<td>- - - Of a diameter exceeding 25.3 mm but not exceeding 28.28 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>76141019</td>
<td>- - - Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------------------------------------------------------------------------</td>
<td>------------------</td>
<td>------</td>
<td>------</td>
<td>--------------------------</td>
</tr>
<tr>
<td>76141090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>76149011</td>
<td>- - - Of a diameter not exceeding 25.3 mm</td>
<td>0</td>
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<td>0</td>
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</tr>
<tr>
<td>76149012</td>
<td>- - - Of a diameter exceeding 25.3 mm but not exceeding 28.28 mm</td>
<td>0</td>
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<td>0</td>
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</tr>
<tr>
<td>76149019</td>
<td>- - - Other</td>
<td>0</td>
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</tr>
<tr>
<td>76149090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>76151010</td>
<td>- - Pot scourers and scouring or polishing pads, gloves and the like</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>76151090</td>
<td>- - Other</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>76152020</td>
<td>- - Bedpans, urinals and chamber-pots</td>
<td>0</td>
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</tr>
<tr>
<td>76152090</td>
<td>- - Other</td>
<td>10</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>76161010</td>
<td>- - Nails</td>
<td>5</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>76161020</td>
<td>- - Staples and hooks; bolts and nuts</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>76161090</td>
<td>- - Other</td>
<td>5</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>76169100</td>
<td>- - Cloth, grill, netting and fencing, of aluminium wire</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>76169920</td>
<td>- - - Ferrules of a kind suitable for use in the manufacture of pencils</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>76169930</td>
<td>- - - Slugs, round, of such dimension that the thickness exceeds one-tenth of the diameter</td>
<td>0</td>
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</tr>
<tr>
<td>76169940</td>
<td>- - - Bobbins, spools, reels and similar supports for textile yarn</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>76169960</td>
<td>- - - Spouts and cups of a kind used for latex collection</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>76169991</td>
<td>- - - Cigarette cases or boxes; blinds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>76169992</td>
<td>- - - Expanded metal</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>76169999</td>
<td>- - - Other</td>
<td>5</td>
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<td>5</td>
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<tr>
<td>78011000</td>
<td>- Refined lead</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>78011010</td>
<td>- - Containing by weight antimony as the principal other element</td>
<td>0</td>
<td>0</td>
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<tr>
<td>78019000</td>
<td>- - Other</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>78020000</td>
<td><strong>Lead waste and scrap.</strong></td>
<td>0</td>
<td>0</td>
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<tr>
<td>78041000</td>
<td>- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>78041010</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>78042000</td>
<td>- Powders and flakes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>78060020</td>
<td>- Bars, rods, profiles and wire</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>78060030</td>
<td>- Tubes, pipes and pipe or pipe fittings (for example, couplings, elbows, sleeves)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>78060090</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>79011010</td>
<td>- - Containing by weight 99.99% or more of zinc</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>79011200</td>
<td>- - Containing by weight less than 99.99% of zinc</td>
<td>0</td>
<td>0</td>
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<tr>
<td>79012000</td>
<td>- Zinc alloys</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>79020000</td>
<td><strong>Zinc waste and scrap.</strong></td>
<td>0</td>
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<tr>
<td>79031000</td>
<td>- Zinc dust</td>
<td>0</td>
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</tr>
<tr>
<td>79039000</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>79040000</td>
<td><strong>Zinc bars, rods, profiles and wire.</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>79050030</td>
<td>- Foil of a thickness not exceeding 0.25 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>79050090</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>79070030</td>
<td>- Gutters, roof capping, skylight frames and other fabricated building components</td>
<td>0</td>
<td>0</td>
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<tr>
<td>79070040</td>
<td>- Tubes, pipes and pipe or pipe fittings (for example, couplings, elbows, sleeves)</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>79070091</td>
<td>- - Cigarette cases or boxes; ashtrays</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>79070092</td>
<td>- - Other household articles</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>-------------------</td>
<td>------------------------------------------------------------------------------</td>
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<tr>
<td>79070099</td>
<td>- Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
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<tr>
<td>80011000</td>
<td>- Tin, not alloyed</td>
<td>0</td>
<td>0</td>
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<tr>
<td>80012000</td>
<td>- Tin alloys</td>
<td>0</td>
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<tr>
<td>80020000</td>
<td>Tin waste and scrap.</td>
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<td>0</td>
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<tr>
<td>80030010</td>
<td>- Soldering bars</td>
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<td>0</td>
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<td>80030090</td>
<td>- Other</td>
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<td>- Plates, sheets and strip, of a thickness exceeding 0.2 mm</td>
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<td>80070030</td>
<td>- Foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; powders and flakes</td>
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<td>0</td>
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<td>80070040</td>
<td>- Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)</td>
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<tr>
<td>80070091</td>
<td>- Cigarette cases or boxes; ashtrays</td>
<td>0</td>
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<tr>
<td>80070092</td>
<td>- Other household articles</td>
<td>0</td>
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<tr>
<td>80070099</td>
<td>- Other</td>
<td>5</td>
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<tr>
<td>81011000</td>
<td>- Powders</td>
<td>0</td>
<td>0</td>
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<tr>
<td>81019400</td>
<td>- Unwrought tungsten, including bars and rods obtained simply by sintering</td>
<td>0</td>
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<tr>
<td>81019600</td>
<td>- Wire</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>81019700</td>
<td>- Waste and scrap</td>
<td>0</td>
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<td>0</td>
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</tr>
<tr>
<td>81019910</td>
<td>- Bars and rods, other than those obtained simply by sintering; profiles, sheets, strip and foil</td>
<td>0</td>
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<tr>
<td>81019990</td>
<td>- Other</td>
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<tr>
<td>81021000</td>
<td>- Powders</td>
<td>0</td>
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<tr>
<td>81029400</td>
<td>- Unwrought molybdenum, including bars and rods obtained simply by sintering</td>
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<tr>
<td>81029500</td>
<td>- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil</td>
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<tr>
<td>81029600</td>
<td>- Wire</td>
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<tr>
<td>81029700</td>
<td>- Waste and scrap</td>
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<td>81029900</td>
<td>- Other</td>
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<tr>
<td>81032000</td>
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<td>81033000</td>
<td>- Waste and scrap</td>
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<tr>
<td>81039000</td>
<td>- Other</td>
<td>0</td>
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<tr>
<td>81041100</td>
<td>- Containing at least 99.8% by weight of magnesium</td>
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<td>0</td>
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<tr>
<td>81041900</td>
<td>- Other</td>
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<tr>
<td>81042000</td>
<td>- Waste and scrap</td>
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<tr>
<td>81043000</td>
<td>- Rasplings, turnings and granules, graded according to size; powders</td>
<td>0</td>
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<td>81049000</td>
<td>- Other</td>
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<tr>
<td>81052010</td>
<td>- Unwrought cobalt</td>
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<td>81052090</td>
<td>- Other</td>
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<tr>
<td>81053000</td>
<td>- Waste and scrap</td>
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<tr>
<td>81059000</td>
<td>- Other</td>
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<tr>
<td>81060010</td>
<td>- Unwrought bismuth; waste and scrap; powders</td>
<td>0</td>
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<td>81060090</td>
<td>- Other</td>
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<tr>
<td>81072000</td>
<td>- Unwrought cadmium; powders</td>
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<tr>
<td>81073000</td>
<td>- Waste and scrap</td>
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<td>- Other</td>
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<tr>
<td>81082000</td>
<td>- Unwrought titanium; powders</td>
<td>0</td>
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<td>81083000</td>
<td>- Waste and scrap</td>
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<td>0</td>
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<td>81089000</td>
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<td>81092000</td>
<td>- Unwrought zirconium; powders</td>
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<td>- Other</td>
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<td>81101000</td>
<td>- Unwrought antimony; powders</td>
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<tr>
<td>81121200</td>
<td>- - Unwrought; powders</td>
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<td>81121300</td>
<td>- - Waste and scrap</td>
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<tr>
<td>81121900</td>
<td>- - Other</td>
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<td>81122100</td>
<td>- - Unwrought; powders</td>
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<td>81122200</td>
<td>- - Waste and scrap</td>
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<tr>
<td>81122900</td>
<td>- - Other</td>
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<td>81125100</td>
<td>- - Unwrought; powders</td>
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<tr>
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<td>- - Unwrought; waste and scrap; powders</td>
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<tr>
<td>81129900</td>
<td>- - Other</td>
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<td><strong>Cermets and articles thereof, including waste and scrap.</strong></td>
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<tr>
<td>82011000</td>
<td>- Spades and shovels</td>
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<tr>
<td>82013010</td>
<td>- - Hoes and rakes</td>
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<td>82013090</td>
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<tr>
<td>82014000</td>
<td>- Axes, bill hooks and similar hewing tools</td>
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<td>82015000</td>
<td>- Secateurs and similar one-handed pruners and shears (including poultry shears)</td>
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<tr>
<td>82019000</td>
<td>- Other hand tools of a kind used in agriculture, horticulture or forestry</td>
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<tr>
<td>82021000</td>
<td>- Hand saws</td>
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<td>82022010</td>
<td>- - Blanks</td>
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<td>82022090</td>
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<td>- - - Blanks</td>
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<td>82023190</td>
<td>- - - Other</td>
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<td>82023900</td>
<td>- - Other, including parts</td>
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<td>82024000</td>
<td>- Chain saw blades</td>
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<td>82029100</td>
<td>- - Straight saw blades, for working metal</td>
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<td>82029910</td>
<td>- - - Straight saw blades</td>
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<td>82029990</td>
<td>- - - Other</td>
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<td>82031000</td>
<td>- Files, rasps and similar tools</td>
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<td>82033000</td>
<td>- Metal cutting shears and similar tools</td>
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<td>82034000</td>
<td>- Pipe-cutters, bolt croppers, perforating punches and similar tools</td>
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<tr>
<td>82041100</td>
<td>- - Non-adjustable</td>
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<td>82041200</td>
<td>- - Adjustable</td>
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<td>82042000</td>
<td>- Interchangeable spanner sockets, with or without handles</td>
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<td>82051000</td>
<td>- Drilling, threading or tapping tools</td>
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<tr>
<td>82052000</td>
<td>- Hammers and sledge hammers</td>
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<tr>
<td>82053000</td>
<td>- Planes, chisels, gouges and similar cutting tools for working wood</td>
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<tr>
<td>82054000</td>
<td>- Screwdrivers</td>
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<td>82055110</td>
<td>- - - Flat irons</td>
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<td>82055190</td>
<td>- - - Other</td>
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<td>- - Other</td>
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<td>82057000</td>
<td>- Vices, clamps and the like</td>
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<td>- Other, including sets of articles of two or more subheadings of this heading</td>
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<td>Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.</td>
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<td>82071300</td>
<td>- - With working part of cermets</td>
<td>0</td>
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<tr>
<td>82071900</td>
<td>- - Other, including parts</td>
<td>0</td>
<td>0</td>
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<td>82072000</td>
<td>- Dies for drawing or extruding metal</td>
<td>0</td>
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<tr>
<td>82073000</td>
<td>- Tools for pressing, stamping or punching</td>
<td>0</td>
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<tr>
<td>82074000</td>
<td>- Tools for tapping or threading</td>
<td>0</td>
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<td>82075000</td>
<td>- Tools for drilling, other than for rock drilling</td>
<td>0</td>
<td>0</td>
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<tr>
<td>82076000</td>
<td>- Tools for boring or broaching</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>82077000</td>
<td>- Tools for milling</td>
<td>0</td>
<td>0</td>
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<tr>
<td>82078000</td>
<td>- Tools for turning</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
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<td>- Other interchangeable tools</td>
<td>0</td>
<td>0</td>
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<tr>
<td>82081000</td>
<td>- For metal working</td>
<td>0</td>
<td>0</td>
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<tr>
<td>82082000</td>
<td>- For wood working</td>
<td>0</td>
<td>0</td>
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<td>82083000</td>
<td>- For kitchen appliances or for machines used by the food industry</td>
<td>5</td>
<td>0</td>
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<tr>
<td>82084000</td>
<td>- For agricultural, horticultural or forestry machines</td>
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<td>0</td>
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<tr>
<td>82089000</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>82090000</td>
<td>Plates, sticks, tips and the like for tools, unmounted, of cermets.</td>
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<td>0</td>
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<tr>
<td>82100000</td>
<td>Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.</td>
<td>0</td>
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<tr>
<td>82111000</td>
<td>- Sets of assorted articles</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>82119100</td>
<td>- - Table knives having fixed blades</td>
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<td>0</td>
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<tr>
<td>82119250</td>
<td>- - - Of a kind used for agriculture, horticulture or forestry</td>
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<tr>
<td>82119290</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
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<td>82119320</td>
<td>- - - Of a kind used for agriculture, horticulture or forestry</td>
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<td>82119390</td>
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<tr>
<td>82119490</td>
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<td>82119500</td>
<td>- - Handles of base metal</td>
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<td>0</td>
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<td>82121000</td>
<td>- Razors</td>
<td>5</td>
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<tr>
<td>82122010</td>
<td>- - Double-edged razor blades</td>
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<td>82122090</td>
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<td>82129000</td>
<td>- Other parts</td>
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<td>82141000</td>
<td>- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor</td>
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<tr>
<td>82149000</td>
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<td>0</td>
<td>0</td>
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<td>- Sets of assorted articles containing at least one article</td>
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<tr>
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<td>Other</td>
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<td>83013000</td>
<td>Locks of a kind used for furniture</td>
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<td>Handcuffs</td>
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<td>83015000</td>
<td>Clasps and frames with clasps, incorporating locks</td>
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<td>83017000</td>
<td>Keys presented separately</td>
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<td>83024290</td>
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<td>Hat-racks, hat-peg, brackets and similar fixtures</td>
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<td>83040010</td>
<td>Filing cabinets and card-index cabinets</td>
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<tr>
<td>83040091</td>
<td>Of aluminium</td>
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<td>0</td>
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<tr>
<td>83040099</td>
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<tr>
<td>83051010</td>
<td>For double loop wire binders</td>
<td>0</td>
<td>0</td>
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<td>83051090</td>
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<td>83052020</td>
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<td>83052090</td>
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<td>83061010</td>
<td>For cycles</td>
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<tr>
<td>83061020</td>
<td>Other, of copper</td>
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<td>0</td>
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<td>83061090</td>
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<td>Plated with precious metals</td>
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<tr>
<td>83062910</td>
<td>Of copper or lead</td>
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<td>0</td>
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<tr>
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<td>Of nickel</td>
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<td>83062930</td>
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<td>83062990</td>
<td>Other</td>
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<tr>
<td>83063010</td>
<td>Of copper</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>83063091</td>
<td>Metallic mirrors reflecting traffic views at road intersections or sharp corners</td>
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<td>83063099</td>
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<tr>
<td>83071000</td>
<td>Of iron or steel</td>
<td>5</td>
<td>5</td>
<td>5</td>
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<tr>
<td>83079000</td>
<td>Of other base metal</td>
<td>5</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>83089010</td>
<td>Beads</td>
<td>5</td>
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<tr>
<td>83089090</td>
<td>Other</td>
<td>5</td>
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<td>5</td>
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<tr>
<td>83091000</td>
<td>Crown corks</td>
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<tr>
<td>83099010</td>
<td>Capsules for bottles</td>
<td>0</td>
<td>0</td>
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<tr>
<td>83099020</td>
<td>Top ends of aluminium cans</td>
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<td>83099060</td>
<td>Aerosol can ends, of tinplate</td>
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<td>83099070</td>
<td>Other caps for cans</td>
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<tr>
<td>83099081</td>
<td>Bottle and screw caps</td>
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<td>83099089</td>
<td>Other</td>
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<tr>
<td>83099091</td>
<td>Bottle and screw caps</td>
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<td>83099099</td>
<td>Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
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<tr>
<td>83100000</td>
<td>Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.</td>
<td>5</td>
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<tr>
<td>83111000</td>
<td>Coated electrodes of base metal, for electric arc-welding</td>
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<tr>
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<tr>
<td>83112020</td>
<td>- - Cored wire of alloy steel, containing by weight 4.5% or more of carbon and 20% or more of chromium</td>
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<tr>
<td>83112090</td>
<td>- - Other</td>
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<td>83119000</td>
<td>- Other</td>
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<tr>
<td>84011000</td>
<td>- Nuclear reactors</td>
<td>0 0 0 0</td>
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<tr>
<td>84012000</td>
<td>- Machinery and apparatus for isotopic separation, and parts thereof</td>
<td>0 0 0 0</td>
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<tr>
<td>84013000</td>
<td>- Fuel elements (cartridges), non-irradiated</td>
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<tr>
<td>84014000</td>
<td>- Parts of nuclear reactors</td>
<td>0 0 0 0</td>
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</tr>
<tr>
<td>84021110</td>
<td>- - Electrically operated</td>
<td>0 0 0 0</td>
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</tr>
<tr>
<td>84021120</td>
<td>- - Not electrically operated</td>
<td>0 0 0 0</td>
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<tr>
<td>84021211</td>
<td>- - - Boilers with a steam production exceeding 15 t per hour</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>84021219</td>
<td>- - - Other</td>
<td>0 0 0 0</td>
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<tr>
<td>84021221</td>
<td>- - - Boilers with a steam production exceeding 15 t per hour</td>
<td>0 0 0 0</td>
<td></td>
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<tr>
<td>84021229</td>
<td>- - - Other</td>
<td>0 0 0 0</td>
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<tr>
<td>84021911</td>
<td>- - - Boilers with a steam production exceeding 15 t per hour</td>
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<td>84021919</td>
<td>- - - Other</td>
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<td>84021921</td>
<td>- - - Boilers with a steam production exceeding 15 t per hour</td>
<td>0 0 0 0</td>
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<tr>
<td>84021929</td>
<td>- - - Other</td>
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<tr>
<td>84022010</td>
<td>- - Electrically operated</td>
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<tr>
<td>84022020</td>
<td>- - Not electrically operated</td>
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<tr>
<td>84029010</td>
<td>- - Boiler bodies or shells</td>
<td>0 0 0 0</td>
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<tr>
<td>84029090</td>
<td>- - Other</td>
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<tr>
<td>84031000</td>
<td>- Boilers</td>
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<tr>
<td>84039010</td>
<td>- - Boiler bodies or shells</td>
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<td>84039090</td>
<td>- - Other</td>
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<tr>
<td>84041010</td>
<td>- - For use with boilers of heading 84.02</td>
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<td>84041020</td>
<td>- - For use with boilers of heading 84.03</td>
<td>0 0 0 0</td>
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<td>84042000</td>
<td>- Condensers for steam or other vapour power units</td>
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<td>84049011</td>
<td>- - - Boiler bodies or shells</td>
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<td>84049021</td>
<td>- - - Boiler bodies or shells</td>
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<td>- - - Other</td>
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<tr>
<td>84051000</td>
<td>- 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</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>84059000</td>
<td>- Parts</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>84061000</td>
<td>- Turbines for marine propulsion</td>
<td>0 0 0 0</td>
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<td>84068100</td>
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<td>84068200</td>
<td>- - Of an output not exceeding 40 MW</td>
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<td>- Parts</td>
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<td>- Aircraft engines</td>
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<td>84072190</td>
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<td>84072920</td>
<td>- - - Of a power not exceeding 22.38 kW (30hp)</td>
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<td>84079010</td>
<td>- - Of a power not exceeding 18.65 kW</td>
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<tr>
<td>84079020</td>
<td>- - Of a power exceeding 18.65 kW but not exceeding</td>
<td>0 0 0 0</td>
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<td>- - Other</td>
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<td>84081020</td>
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<td>84081090</td>
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<td>- - - For vehicles of subheading 8701.10</td>
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<td>- For aircraft engines</td>
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<tr>
<td>84099112</td>
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<td>84099119</td>
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<td>84099161</td>
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<td>84099912</td>
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<td>- - - - Cylinder heads and head covers</td>
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<td>84099924</td>
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<td>84099925</td>
<td>- - - - Cylinder heads and head covers</td>
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<td>- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm</td>
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<td>- - - - Piston rings and gudgeon pins</td>
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<td>84099929</td>
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<td>84099953</td>
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<td>84099955</td>
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<td>- - Of a power not exceeding 1,000 kW</td>
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<tr>
<td>84111200</td>
<td>- - Of a power exceeding 1,000 kW but not exceeding 10,000 kW</td>
<td>0</td>
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<td>- - Of a power exceeding 10,000 kW</td>
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<tr>
<td>84113000</td>
<td>- Parts, including regulators</td>
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<td>84111100</td>
<td>- - Of a thrust not exceeding 25 kN</td>
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<td>84111200</td>
<td>- - Of a thrust exceeding 25 kN</td>
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<td>84111200</td>
<td>- - Of a power not exceeding 1,100 kW</td>
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<tr>
<td>84111200</td>
<td>- - Of a power exceeding 1,100 kW</td>
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<td>84111800</td>
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<tr>
<td>84112000</td>
<td>- - Of a power exceeding 5,000 kW</td>
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<tr>
<td>84112100</td>
<td>- - Of turbo-jets or turbo-propellers</td>
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<tr>
<td>84119900</td>
<td>- - Other</td>
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<td>84121000</td>
<td>- Reaction engines other than turbo-jets</td>
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<td>84122900</td>
<td>- - Other</td>
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<td>84123100</td>
<td>- - Linear acting (cylinders)</td>
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<td>84123900</td>
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<td>84129010</td>
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<td>84129090</td>
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<td>84131100</td>
<td>- - Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages</td>
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<tr>
<td>84131900</td>
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<td>- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04</td>
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<td>84133092</td>
<td>- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04</td>
<td>0</td>
<td>0</td>
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<tr>
<td>84133099</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>84134000</td>
<td>- Concrete pumps</td>
<td>0</td>
<td>0</td>
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<tr>
<td>84135030</td>
<td>- - Water pumps, with a flow rate not exceeding 8,000 m³/h</td>
<td>5</td>
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<tr>
<td>84135040</td>
<td>- - Water pumps, with a flow rate exceeding 8,000 m³/h but not exceeding 13,000 m³/h</td>
<td>0</td>
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<tr>
<td>84135090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<td>84136003</td>
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<tr>
<td>8413603090</td>
<td>- - - Other</td>
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<tr>
<td>84136040</td>
<td>- - Water pumps, with a flow rate exceeding 8,000 m³/h but not exceeding 13,000 m³/h</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>84136090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<td>84137091</td>
<td>- - - With an inlet diameter not exceeding 200 mm</td>
<td>0</td>
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<td>84137099</td>
<td>- - - Other</td>
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<td>0</td>
<td>0</td>
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<tr>
<td>84138111</td>
<td>- - - Water pumps, with a flow rate not exceeding 8,000 m³/h:</td>
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</tr>
<tr>
<td>841381190</td>
<td>- - - - Other</td>
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<td>0</td>
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<tr>
<td>84138112</td>
<td>- - - Water pumps, with a flow rate exceeding 8,000 m³/h but not exceeding 13,000 m³/h</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>84138119</td>
<td>- - - Other</td>
<td>0</td>
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<tr>
<td>84138200</td>
<td>- - Liquid elevators</td>
<td>0</td>
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<tr>
<td>84139190</td>
<td>- - Of other pumps</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>84139200</td>
<td>- - Of liquid elevators</td>
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<td>0</td>
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<tr>
<td>84141000</td>
<td>- Vacuum pumps</td>
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<td>84144000</td>
<td>- Air compressors mounted on a wheeled chassis for towing</td>
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<td>84145920</td>
<td>- - - - Explosion-proof air fans, of a kind used in underground mining</td>
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<td>- - - - - With protective screen</td>
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<td>84145949</td>
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<td>84145991</td>
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<td>84146011</td>
<td>- - - Laminar airflow cabinets</td>
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<td>- - - Other</td>
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<td>84146091</td>
<td>- - - Suitable for industrial use</td>
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<td>0</td>
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<td>84146099</td>
<td>- - - Other</td>
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<tr>
<td>84148013</td>
<td>- - - - Laminar airflow cabinets</td>
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<tr>
<td>84148014</td>
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<td>0</td>
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<td>- - Free piston generators for gas turbines</td>
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<td>84148041</td>
<td>- - - Gas compression modules suitable for use in oil drilling operations</td>
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<td>84148049</td>
<td>- - - Other</td>
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<td>- - - Air pumps</td>
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<td>- - - Other</td>
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<td>- - - Of goods of subheading 8414.10</td>
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<td>84149032</td>
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<td>84151090</td>
<td>- - - Other</td>
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<td>- - - - Of an output exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m³/min</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>84158119</td>
<td>- - - - Other</td>
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<td>84158191</td>
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<td>- - - - - Other</td>
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<td>84158199</td>
<td>- - - - - Other</td>
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<td>- - - - Of an output exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m³/min</td>
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<td>84158219</td>
<td>- - - - Other</td>
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<td>84158229</td>
<td>- - - - Other</td>
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<td>84158239</td>
<td>- - - - Other</td>
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<td>- - - - Other</td>
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<tr>
<td>84159013</td>
<td>- - - Of a kind used in aircraft or railway rolling stock</td>
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<tr>
<td>84159014</td>
<td>- - - Evaporators or condensers for air-conditioning machines for motor vehicles</td>
<td>5</td>
<td>5</td>
<td>5</td>
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</tr>
<tr>
<td>84159019</td>
<td>- - - Other</td>
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<td>84159024</td>
<td>- - - Of a kind used in aircraft or railway rolling stock</td>
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<td>84159025</td>
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<td>- - - Of a kind used in aircraft or railway rolling stock</td>
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<td>- - - Of a kind used in aircraft or railway rolling stock</td>
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<td>- - - Of a kind used in aircraft or railway rolling stock</td>
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<td>84159049</td>
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<tr>
<td>84161000</td>
<td>- Furnace burners for liquid fuel</td>
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<tr>
<td>84162000</td>
<td>- Other furnace burners, including combination burners</td>
<td>0 0 0 0</td>
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<tr>
<td>84163000</td>
<td>- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances</td>
<td>0 0 0 0</td>
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<tr>
<td>84169000</td>
<td>- Parts</td>
<td>0 0 0 0</td>
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<tr>
<td>84171000</td>
<td>- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals</td>
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<tr>
<td>84172000</td>
<td>- Bakery ovens, including biscuit ovens</td>
<td>0 0 0 0</td>
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<tr>
<td>84178000</td>
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<tr>
<td>84179000</td>
<td>- Parts</td>
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<tr>
<td>84181090</td>
<td>- - Other</td>
<td>0 0 0 0</td>
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<tr>
<td>84185011</td>
<td>- - - Of a kind suitable for medical, surgical or laboratory use</td>
<td>0 0 0 0</td>
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<td>84185091</td>
<td>- - - Of a kind suitable for medical, surgical or laboratory use</td>
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<td>84186100</td>
<td>- - Heat pumps other than air conditioning machines of heading 84.15</td>
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<tr>
<td>84186910</td>
<td>- - - Beverage coolers</td>
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<td>84186930</td>
<td>- - - Drinking water coolers</td>
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<td>84186941</td>
<td>- - - For air conditioning machines</td>
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<td>84186949</td>
<td>- - - Other</td>
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<tr>
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<td>- - - Scale ice-maker units</td>
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<td>84186990</td>
<td>- - - Other</td>
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<td>84189100</td>
<td>- - - Furniture designed to receive refrigerating or freezing equipment</td>
<td>0 0 0 0</td>
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<tr>
<td>84189910</td>
<td>- - - Evaporators or condensers</td>
<td>0 0 0 0</td>
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<td>84189940</td>
<td>- - - Aluminium roll-bonded panels of a kind used for the goods of subheading 84.18.10.10, 84.18.21.00 or 84.18.29.00</td>
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<td>- - - Household type</td>
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<td>- - - Other</td>
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<td>- - - Household type</td>
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<td>84191990</td>
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<tr>
<td>84192000</td>
<td>- Medical, surgical or laboratory sterilisers</td>
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<td>- - - Electrically operated</td>
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<td>84193220</td>
<td>- - - Not electrically operated</td>
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<tr>
<td>84193911</td>
<td>- - - - Machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies</td>
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<tr>
<td>84193919</td>
<td>- - - - Other</td>
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<tr>
<td>84193920</td>
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<tr>
<td>84251100</td>
<td>- - Powered by electric motor</td>
<td>0</td>
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<td>84251900</td>
<td>- - Other</td>
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<td>84253100</td>
<td>- - Powered by electric motor</td>
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<td>- - Other</td>
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<td>- - Built-in jacking systems of a type used in garages</td>
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<td>- - - Jacks of a kind used in tipping mechanisms for lorries</td>
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<td>- - Overhead travelling cranes on fixed support</td>
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<td>84261200</td>
<td>- - Mobile lifting frames on tyres and straddle carriers</td>
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<td>- Tower cranes</td>
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<td>84263000</td>
<td>- Portal or pedestal jib cranes</td>
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<td>84264100</td>
<td>- - On tyres</td>
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<td>84264900</td>
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<td>- - Designed for mounting on road vehicles</td>
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<td>84269900</td>
<td>- - Other</td>
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<td>84271000</td>
<td>- Self-propelled trucks powered by an electric motor</td>
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<td>84272000</td>
<td>- Other self-propelled trucks</td>
<td>0</td>
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<td>84279000</td>
<td>- Other trucks</td>
<td>0</td>
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<td>84281010</td>
<td>- Passenger lifts</td>
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<td>84281021</td>
<td>- - Of a kind used in buildings</td>
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<td>84281029</td>
<td>- - - Other</td>
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<td>84281090</td>
<td>- - Skip hoists</td>
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<td>84282010</td>
<td>- - Of a kind used for agriculture</td>
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<tr>
<td>84282020</td>
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<td>0</td>
<td>0</td>
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<tr>
<td>84282090</td>
<td>- - Other</td>
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<td>84283100</td>
<td>- - Specially designed for underground use</td>
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<td>84283210</td>
<td>- - - Of a kind used in buildings</td>
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<tr>
<td>84283990</td>
<td>- - - Other</td>
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<tr>
<td>84284000</td>
<td>- Escalators and moving walkways</td>
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<td>84286000</td>
<td>- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars</td>
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<td>- - Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment</td>
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<td>84289090</td>
<td>- - Other</td>
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<tr>
<td>84291100</td>
<td>- - Track laying</td>
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<td>- Graders and levellers</td>
<td>0</td>
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<td>84293000</td>
<td>- Scrapers</td>
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<td>84294030</td>
<td>- - Tamping machines</td>
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<td>84294040</td>
<td>- - Vibratory smooth drum rollers, with a centrifugal force drum not exceeding 20 t by weight</td>
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<td>- - Other</td>
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<td>84295100</td>
<td>- - Front-end shovel loaders</td>
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<td>84295200</td>
<td>- - Machinery with a 360° revolving superstructure</td>
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<td>84301000</td>
<td>- Pile-drivers and pile-extractors</td>
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<tr>
<td>84302000</td>
<td>- Snow-ploughs and snow-blowers</td>
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<tr>
<td>84303100</td>
<td>- - Self-propelled</td>
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<td>84303900</td>
<td>- - Other</td>
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<td>84304100</td>
<td>- - Self-propelled</td>
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<td>84304910</td>
<td>- - - Wellhead platforms and integrated production modules suitable for use in drilling operations</td>
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<tr>
<td>84304990</td>
<td>- - - Other</td>
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<tr>
<td>84305000</td>
<td>- Other machinery, self-propelled</td>
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<td>84306100</td>
<td>- - Tamping or compacting machinery</td>
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<td>- - - Of goods of subheading 8425.11.00, 8425.31.00 or 8425.49.10</td>
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<td>- - - Of goods of subheading 8425.19.00, 8425.39.00, 8425.41.00, 8425.42.10 or 8425.42.90</td>
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<td>84312000</td>
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<tr>
<td>84313990</td>
<td>- - - Other</td>
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<td>- - Bulldozer or angledozer blades</td>
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<td>- - - Cutting edges or end bits of a kind used for scrapers, graders or levellers</td>
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<td>0</td>
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<td>- - - Cutting edges or end bits of a kind used for bulldozer or angledozer blades</td>
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<tr>
<td>84314950</td>
<td>- - - Of road rollers</td>
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<td>- - - Of goods of subheading 8430.20.00</td>
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<td>84314990</td>
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<tr>
<td>84321000</td>
<td>- Ploughs</td>
<td>0</td>
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<tr>
<td>84322100</td>
<td>- - Disc harrows</td>
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<td>- - Other</td>
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<tr>
<td>84323000</td>
<td>- Seeders, planters and transplanters</td>
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<tr>
<td>84324000</td>
<td>- Manure spreaders and fertiliser distributors</td>
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<td>84328010</td>
<td>- - Agricultural or horticultural type</td>
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<td>84328020</td>
<td>- - Lawn or sports-ground rollers</td>
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<td>84328090</td>
<td>- - Other</td>
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<td>- - Of machinery of subheading 8432.80.90</td>
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<tr>
<td>84329020</td>
<td>- - Of lawn or sports-ground rollers</td>
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</tr>
<tr>
<td>84329090</td>
<td>- - Other</td>
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<tr>
<td>84331100</td>
<td>- - Powered, with the cutting device rotating in a horizontal plane</td>
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<td>84331910</td>
<td>- - - Not powered</td>
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<tr>
<td>84331990</td>
<td>- - - Other</td>
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<td>- Other mowers, including cutter bars for tractor mounting</td>
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<tr>
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<td>- Other haymaking machinery</td>
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<td>- Straw or fodder balers, including pick-up balers</td>
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<td>84335100</td>
<td>- - Combine harvester-threshers</td>
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<td>84335300</td>
<td>- - Root or tuber harvesting machines</td>
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<td>- - - Cotton pickers and cotton gins</td>
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<td>- - - Other</td>
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<td>- - Castors, of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto exceeds 30 mm</td>
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<td>- Plates, cylinders and other printing components; plates, cylinders</td>
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<tr>
<td></td>
<td>and lithographic stones, prepared for printing purposes (for example, planed</td>
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<tr>
<td></td>
<td>or polished)</td>
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<td>84431100</td>
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<tr>
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<td>(using sheets with one side not exceeding 22 cm and the other side not</td>
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<td></td>
<td>exceeding 36 cm in the unfolded state)</td>
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<tr>
<td></td>
<td>boards or printed wiring boards</td>
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<td>84433260</td>
<td>- - - Plotters</td>
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<td>- - - Electrically operated</td>
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<td>- - Of machines for preparing textile fibres, other than</td>
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<td>- - Reeds for looms, healds and heald-frames</td>
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<td>- - - - Parts of electrically operated machines</td>
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<td>- - - - Parts of non-electrically operated machines</td>
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<td>84485900</td>
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<td>- - Of machines of subheading 8450.20.00</td>
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<td>84511000</td>
<td>- Dry-cleaning machines</td>
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<td>- - Single roller type domestic ironing machines</td>
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<td>84513090</td>
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<td>- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics</td>
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<td>- - For domestic use</td>
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<td>- Sewing machine needles</td>
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<td>- - - Furniture, bases and covers and parts thereof</td>
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<td>- - - - Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals</td>
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<td>84552100</td>
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<td>- Operated by laser or other light or photon beam processes</td>
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<td>- - Wet processing equipments for the application by immersion of electro-chemical solutions, for the purpose of removing material on printed circuit boards or printed wiring boards</td>
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<td>84581100</td>
<td>- - Numerically controlled</td>
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<td>- - - With the distance between the main spindle centre and the bed not exceeding 300 mm</td>
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<tr>
<td>84775100</td>
<td>- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes</td>
<td>0</td>
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<tr>
<td>84775910</td>
<td>- - - For rubber</td>
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<td>84775920</td>
<td>- - - For plastics</td>
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<td>84778010</td>
<td>- - For working rubber or for the manufacture of products from rubber, electrically operated</td>
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<td>84778020</td>
<td>- - For working rubber or for the manufacture of products from rubber, not electrically operated</td>
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<td>- - - Lamination presses for the manufacture of printed circuit boards or printed wiring boards</td>
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<td>84778039</td>
<td>- - - Other</td>
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<td>84778040</td>
<td>- - For working plastics or for the manufacture of products from plastics, not electrically operated</td>
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<td>84779010</td>
<td>- - Of electrically operated machines for working rubber or for the manufacture of products from rubber</td>
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<td>84779020</td>
<td>- - Of non-electrically operated machines for working rubber or for the manufacture of products from rubber</td>
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<tr>
<td>84781010</td>
<td>- - Electrically operated</td>
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<tr>
<td>84781020</td>
<td>- - Not electrically operated</td>
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<td>84789010</td>
<td>- - Of electrically operated machines</td>
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<td>- Evaporative air coolers</td>
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<tr>
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<td>- - - Machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings; apparatus for the regeneration of chemical solutions used in the manufacture of printed circuit boards or printed wiring boards; equipment for mechanically cleaning the surfaces of printed circuit boards or printed wiring boards during manufacturing; automated machines for the placement or the removal of components or contact elements on printed circuit boards or printed wiring boards or other substrates; registration equipment for the alignment of printed circuit boards or printed wiring boards or printed circuit assemblies in the manufacturing process</td>
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<td>84798930</td>
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<td>84801000</td>
<td>- Moulding boxes for metal foundry</td>
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<td>84802000</td>
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<td>84804100</td>
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<td>84805000</td>
<td>- Moulds for glass</td>
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<td>- - - Moulds for footwear soles</td>
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<tr>
<td>84807990</td>
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<td>84811011</td>
<td>- - - Manually operated sluice or gate valves with inlets or outlets of an internal diameter exceeding 5cm but not exceeding 40cm</td>
<td>0</td>
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<td>84811019</td>
<td>- - - Other</td>
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<tr>
<td>84811021</td>
<td>- - - With an internal diameter of 2.5 cm or less</td>
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<tr>
<td>84811022</td>
<td>- - - With an internal diameter of over 2.5 cm</td>
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<tr>
<td>84811091</td>
<td>- - - Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm</td>
<td>0</td>
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<tr>
<td>84811099</td>
<td>- - - Other</td>
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<tr>
<td>84812010</td>
<td>- - Manually operated sluice or gate valves with inlets or outlets of an internal diameter exceeding 5 cm but not exceeding 40 cm</td>
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<tr>
<td>84812020</td>
<td>- - Of copper or copper alloys, with an internal diameter of 2.5 cm or less, or of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm</td>
<td>0</td>
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<tr>
<td>84812090</td>
<td>- - Other</td>
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<td>84813010</td>
<td>- - Swing check-valves, of cast iron, with an inlet of internal diameter of 4 cm or more but not exceeding 60 cm</td>
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<td>84813020</td>
<td>- - Of copper or copper alloys, with an internal diameter of 2.5 cm or less</td>
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<tr>
<td>84813030</td>
<td>- - Of plastics, with an internal diameter of not less than 10 cm and not more than 25 cm</td>
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<tr>
<td>84813090</td>
<td>- - Other</td>
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<td>84814010</td>
<td>- - Of copper or copper alloys, with an internal diameter of 2.5 cm or less</td>
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<tr>
<td>84814020</td>
<td>- - Of plastics, with an internal diameter of not less than 10 cm and not more than 25 cm</td>
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<tr>
<td>84814090</td>
<td>- - Other</td>
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<td>84818011</td>
<td>- - - Of copper or copper alloys</td>
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<tr>
<td>84818012</td>
<td>- - - Of other materials</td>
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<td>- - - Of copper or copper alloys</td>
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<td>- - - Of other materials</td>
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<td>- - - Having inlet or outlet internal diameters not exceeding 2.5 cm</td>
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<td>84818022</td>
<td>- - - Having inlet or outlet internal diameters exceeding 2.5 cm</td>
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<tr>
<td>84818030</td>
<td>- - Cocks and valves, whether or not fitted with piezoelectric igniters, for gas stoves or ranges</td>
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<tr>
<td>84818041</td>
<td>- - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter</td>
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<td>84818049</td>
<td>- - - Other</td>
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<td>84818065</td>
<td>- - - Other</td>
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<td>- - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter</td>
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<td>84818092</td>
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<td>84818099</td>
<td>- - - - - Other</td>
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<td>- - - Bodies, for water taps</td>
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<td>84819039</td>
<td>- - - - - Other</td>
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<tr>
<td>84819041</td>
<td>- - - - - Of copper or copper alloys</td>
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<td>- - Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles</td>
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<td>- - - Of apparatus for rapid heating of semiconductor wafers</td>
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<tr>
<td>84869042</td>
<td>- - - Of die attach apparatus, tape automated bonders, wire bonders and of encapsulation equipment for assembly of semiconductors</td>
<td>0</td>
<td>0</td>
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<tr>
<td>84869043</td>
<td>- - - Of automated machines for the transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices</td>
<td>0</td>
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<tr>
<td>84869044</td>
<td>- - - Of optical stereoscopic and photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles</td>
<td>0</td>
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<tr>
<td>84869045</td>
<td>- - - Of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles</td>
<td>0</td>
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<tr>
<td>84869046</td>
<td>- - - Of pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates, including printed circuit assemblies</td>
<td>0</td>
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</tr>
<tr>
<td>84869049</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>84871000</td>
<td>- Ships’ or boats’ propellers and blades therefor</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>84879000</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>85011030</td>
<td>- - - Spindle motors</td>
<td>0</td>
<td>0</td>
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<td>85011041</td>
<td>- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16</td>
<td>0</td>
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<tr>
<td>85011049</td>
<td>- - - Other</td>
<td>5</td>
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<td>85013211</td>
<td>- - - Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16</td>
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<tr>
<td>85013212</td>
<td>- - - Other motors</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<td>85013213</td>
<td>- - - Generators</td>
<td>0</td>
<td>0</td>
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<td>85013291</td>
<td>- - - Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16</td>
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<tr>
<td>85013292</td>
<td>- - - Other motors</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>85013293</td>
<td>- - - Generators</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>85013300</td>
<td>- - Of an output exceeding 75 kW but not exceeding 375 kW</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>85013400</td>
<td>- - Of an output exceeding 375 kW</td>
<td>0</td>
<td>0</td>
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<td>85015111</td>
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<td>85015119</td>
<td>- - - Other</td>
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<td>85015211</td>
<td>- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16</td>
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<td>- - - Other</td>
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<td>85015221</td>
<td>- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16</td>
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<td>85015229</td>
<td>- - - Other</td>
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<td>85015231</td>
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<td>85015239</td>
<td>- - - Other</td>
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<td>85015300</td>
<td>- - Of an output exceeding 75 kW</td>
<td>0</td>
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<tr>
<td>85016210</td>
<td>- - - Of an output exceeding 75 kVA but not exceeding 150 kVA</td>
<td>5</td>
<td>0</td>
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</tr>
<tr>
<td>85016290</td>
<td>- - - Of an output exceeding 150 kVA but not exceeding 375 kVA</td>
<td>0</td>
<td>0</td>
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<tr>
<td>85016300</td>
<td>- - Of an output exceeding 375 kVA but not exceeding</td>
<td>0</td>
<td>0</td>
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<td>0</td>
</tr>
<tr>
<td>-----------------</td>
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<td>85016400</td>
<td>- - Of an output exceeding 750 kVA</td>
<td>0</td>
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<tr>
<td>85021210</td>
<td>- - - Of an output not exceeding 125 kVA</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>85021220</td>
<td>- - - Of an output exceeding 125 kVA</td>
<td>5</td>
<td>5</td>
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<tr>
<td>85021310</td>
<td>- - - Of an output of 12,500 kVA (10,000 kW) or more</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>85021390</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>85022020</td>
<td>- - Of an output exceeding 75 kVA but not exceeding 100 kVA</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>85022030</td>
<td>- - Of an output exceeding 100 kVA but not exceeding 10,000 kVA</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>85022041</td>
<td>- - - Of an output of 12,500 kVA (10,000 kW) or more</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>85022049</td>
<td>- - - Other</td>
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<td>0</td>
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<tr>
<td>85023110</td>
<td>- - - Of an output not exceeding 10,000 kVA</td>
<td>0</td>
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<tr>
<td>85023120</td>
<td>- - - Of an output exceeding 10,000 kVA</td>
<td>0</td>
<td>0</td>
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<tr>
<td>85023910</td>
<td>- - - Of an output not exceeding 10 kVA</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<td>85023920</td>
<td>- - - Of an output exceeding 10 kVA but not exceeding 10,000 kVA</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>85023931</td>
<td>- - - - Of an output of 12,500 kVA (10,000 kW) or more</td>
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<td>0</td>
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</tr>
<tr>
<td>85023939</td>
<td>- - - - Other</td>
<td>0</td>
<td>0</td>
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<tr>
<td>85024000</td>
<td>- Electric rotary converters</td>
<td>0</td>
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<td>85030010</td>
<td>- Parts used in the manufacture of electric motors of heading 85.01; parts of generators of heading 85.01 or 85.02 of an output of 10,000 kW or more</td>
<td>0</td>
<td>0</td>
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<tr>
<td>85030090</td>
<td>- Other</td>
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<tr>
<td>85041000</td>
<td>- Ballasts for discharge lamps or tubes</td>
<td>5</td>
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<tr>
<td>85042310</td>
<td>- - - Having a power handling capacity not exceeding 15,000 kVA</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>85042321</td>
<td>- - - - Not exceeding 20,000 kVA</td>
<td>0</td>
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<tr>
<td>85042322</td>
<td>- - - - Exceeding 20,000 kVA but not exceeding 30,000 kVA</td>
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<tr>
<td>85042329</td>
<td>- - - - Other</td>
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<td>85043130</td>
<td>- - - Flyback transformers</td>
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<td>85043230</td>
<td>- - - Other, having a minimum frequency of 3 MHz</td>
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<td>85044011</td>
<td>- - - Uninterrupted power supplies (UPS)</td>
<td>0</td>
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<tr>
<td>85044019</td>
<td>- - - Other</td>
<td>0</td>
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<td>85044020</td>
<td>- - Battery chargers having a rating exceeding 100 kVA</td>
<td>0</td>
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<tr>
<td>85044030</td>
<td>- - Other rectifiers</td>
<td>0</td>
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<tr>
<td>85044040</td>
<td>- - Inverters</td>
<td>0</td>
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<tr>
<td>85044090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>85045010</td>
<td>- - Inductors for power supplies for automatic data processing machines and units thereof, and for telecommunications apparatus</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>85045020</td>
<td>- - Chip type fixed inductors</td>
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<tr>
<td>85045093</td>
<td>- - - Having a power handling capacity not exceeding 2,500 kVA</td>
<td>0</td>
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<tr>
<td>85045094</td>
<td>- - - Having a power handling capacity exceeding 2,500 kVA but not exceeding 10,000 kVA</td>
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<td>85045095</td>
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<td>0</td>
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<tr>
<td>85049010</td>
<td>- - Of goods of subheading of 8504.10</td>
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<td>85049020</td>
<td>- - Printed circuit assemblies for the goods of 2500 kVA</td>
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<tr>
<td>85049031</td>
<td>- - - Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>85049039</td>
<td>- - - Other</td>
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<tr>
<td>85049041</td>
<td>- - - Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers</td>
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<tr>
<td>85049049</td>
<td>- - - Other</td>
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<td>85049050</td>
<td>- - Other, for inductors of a capacity not exceeding 2,500 kVA</td>
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<td>85049060</td>
<td>- - Other, for inductors of a capacity exceeding 2,500 kVA</td>
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<tr>
<td>85049090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
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<tr>
<td>85051100</td>
<td>- - Of metal</td>
<td>0</td>
<td>0</td>
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<tr>
<td>85051900</td>
<td>- - Other</td>
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<tr>
<td>85052000</td>
<td>- Electro-magnetic couplings, clutches and brakes</td>
<td>0</td>
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<tr>
<td>85059000</td>
<td>- Other, including parts</td>
<td>0</td>
<td>0</td>
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<td>85061090</td>
<td>- - Other</td>
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<td>85066090</td>
<td>- - Other</td>
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<tr>
<td>85068020</td>
<td>- - Zinc carbon, having an external volume exceeding 300 cm³</td>
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<td>85068099</td>
<td>- - - Other</td>
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<tr>
<td>85069000</td>
<td>- Parts</td>
<td>0</td>
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<td>85071010</td>
<td>- - Of a kind used for aircraft</td>
<td>0</td>
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<td>85072010</td>
<td>- - Of a kind used for aircraft</td>
<td>0</td>
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<tr>
<td>85073010</td>
<td>- - Of a kind used for aircraft</td>
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<td>85074010</td>
<td>- - Of a kind used for aircraft</td>
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<tr>
<td>85075000</td>
<td>- Nickel-metal hydride</td>
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<td>85076010</td>
<td>- - Of a kind used for laptops including notebooks and subnotebooks</td>
<td>0</td>
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<tr>
<td>85076090</td>
<td>- - Other</td>
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<td>0</td>
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<tr>
<td>85078010</td>
<td>- - Of a kind used for aircraft</td>
<td>0</td>
<td>0</td>
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<tr>
<td>85078091</td>
<td>- - - Of a kind used for laptops including notebooks and subnotebooks</td>
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</tr>
<tr>
<td>85078099</td>
<td>- - - Other</td>
<td>0</td>
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<tr>
<td>85079011</td>
<td>- - Of goods of subheading 8507.10.92, 8507.10.93, 8507.10.94 or 8507.10.99</td>
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<tr>
<td>85079012</td>
<td>- - Of a kind used for aircraft</td>
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<tr>
<td>85079019</td>
<td>- - - Other</td>
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<tr>
<td>85079091</td>
<td>- - Of a kind used for aircraft</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>85079092</td>
<td>- - - Battery separators, ready for use, of materials other than poly(vinyl chloride)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>85079093</td>
<td>- - - Other, of goods of subheading 8507.10.92, 8507.10.93, 8507.10.94 or 8507.10.99</td>
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<td>0</td>
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<tr>
<td>85079099</td>
<td>- - - Other</td>
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<tr>
<td>85081990</td>
<td>- - - Other</td>
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<td>85177099</td>
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<td>- - - Microphones having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use</td>
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<td>85181090</td>
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<td>85189010</td>
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<td>85238040</td>
<td>- - Gramophone records</td>
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<td>85238051</td>
<td>- - - Of a kind suitable for computer use</td>
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<tr>
<td>85238059</td>
<td>- - - Other</td>
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<td>85238091</td>
<td>- - - - Of a kind used for reproducing phenomena other than sound or image</td>
<td>0</td>
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<tr>
<td>85238092</td>
<td>- - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media</td>
<td>0</td>
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<td>85238099</td>
<td>- - - - Other</td>
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<td>85255000</td>
<td>- Transmission apparatus</td>
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<td>- - Other digital cameras</td>
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<td>- - Radar apparatus, ground based, or of a kind for use in civil aircraft, or of a kind used solely on sea-going vessels</td>
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<td>85261090</td>
<td>- - Other</td>
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<td>85269110</td>
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<td>85284120</td>
<td>- - - Monochrome</td>
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<td>- - - Monochrome</td>
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<td>- - - Projection type flat panel display units</td>
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<tr>
<td>85285120</td>
<td>- - - Other, colour</td>
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<td>- - - Flat panel display type</td>
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<td>85286190</td>
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<td>- - - Having the capability of projecting on a screen of 300 inches or more</td>
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<td>85287111</td>
<td>- - - - Mains operated</td>
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<td>85291060</td>
<td>- - - Feed horns (wave guide)</td>
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<td>85299020</td>
<td>- - - - Of decoders</td>
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<td>85299040</td>
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<td>- - - - Other, for television receivers</td>
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<td>- - Smoke alarms; portable personal alarms (shrihl alarms)</td>
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<td>85312000</td>
<td>- - - Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)</td>
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<td>85318011</td>
<td>- - - Door bells and other door sound signalling apparatus</td>
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<tr>
<td>85318019</td>
<td>- - - Other</td>
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<td>85318021</td>
<td>- - - Vacuum fluorescent display panels</td>
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<td>85318029</td>
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<td>HS code</td>
<td>Description</td>
<td>Base rate (2015)</td>
<td>2016</td>
<td>2017</td>
<td>2018 and subsequent year</td>
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<td>85319010</td>
<td>- - Parts including printed circuit assemblies of subheading 8531.20, 8531.80.21 or 8531.80.29</td>
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<td>85319020</td>
<td>- - Of door bells or other door sound signalling apparatus</td>
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<td>85319030</td>
<td>- - Of other bells or sound signaling apparatus</td>
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<td>85319090</td>
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<td>- 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)</td>
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<td>85322100</td>
<td>- - Tantalum</td>
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<td>85322200</td>
<td>- - Aluminium electrolytic</td>
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<td>85322300</td>
<td>- - Ceramic dielectric, single layer</td>
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<td>- - Ceramic dielectric, multilayer</td>
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<td>85322500</td>
<td>- - Dielectric of paper or plastics</td>
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<td>85322900</td>
<td>- - Other</td>
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<tr>
<td>85323000</td>
<td>- Variable or adjustable (pre-set) capacitors</td>
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<td>85329000</td>
<td>- Parts</td>
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<td>85331010</td>
<td>- - Surface mounted</td>
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<td>85332100</td>
<td>- - For a power handling capacity not exceeding 20 W</td>
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<td>85332900</td>
<td>- - Other</td>
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<td>85333100</td>
<td>- - For a power handling capacity not exceeding 20 W</td>
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<td>85333900</td>
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<td>- Other variable resistors, including rheostats and potentiometers</td>
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<td>85340090</td>
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<td>- Fuses</td>
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<td>- - - Moulded case type</td>
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<td>- - Other</td>
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<td>- - - Disconnectors having a voltage of less than 36 kV</td>
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<td>- - For a voltage of 66 kV or more</td>
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<tr>
<td>85354000</td>
<td>- Lightning arresters, voltage limiters and surge suppressors</td>
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<tr>
<td>85359010</td>
<td>- - Bushing assemblies and tap changer assemblies for electricity distribution or power transformers</td>
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<td>85359090</td>
<td>- - Other</td>
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<tr>
<td>85363010</td>
<td>- - Lightning arresters</td>
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<td>85365020</td>
<td>- - Over-current and residual-current automatic switches</td>
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<td>85365051</td>
<td>- - - For a current of less than 16 A</td>
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<td>85365059</td>
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<td>- - - Of a kind used for compact lamps or halogen lamps</td>
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<td>85366191</td>
<td>- - - - For a current of less than 16 A</td>
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<td>85366199</td>
<td>- - - - Other</td>
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<td>- - - For a current of less than 16 A</td>
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<td>85366939</td>
<td>- - - Other</td>
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<td>- - Of ceramics</td>
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<td>- - - For a current of less than 16 A</td>
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<td>- - - Other</td>
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<td>- - - Control panels fitted with a programmable processor</td>
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<td>- - - Other control panels of a kind suitable for goods of heading 84.15, 84.18, 84.50, 85.08, 85.09 or 85.16</td>
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<td>- - Distribution boards (including back panels and back planes) for use solely or principally with goods of heading 84.71, 85.17 or 85.25</td>
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<td>- - Programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices</td>
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<td>85371091</td>
<td>- - - Of a kind used in radio equipment or in electric fans</td>
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<td>85371099</td>
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<td>- - - Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more</td>
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<td>- - - Parts of goods of subheading 8536.50.51, 8536.50.59, 8536.69.32, 8536.69.39, 8536.90.12 or 8536.90.19</td>
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<td>- - - Other telephone plugs; connection and contact elements for wires and cables; wafer probers</td>
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<td>85391090</td>
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<td>85392190</td>
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<td>- - - Mercury or sodium vapour lamps; metal halide lamps</td>
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<td>- - Arc-lamps</td>
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<td>85394900</td>
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<td>85409910</td>
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<td>- - - Photovoltaic cells assembled in modules or made up into panels</td>
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<td>- - Electric fence energisers</td>
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<td>- - Electrical machines and apparatus with translation or dictionary functions</td>
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<td>- - Equipment for the removal of dust particles or the elimination of electrostatic charge during the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies; machines for curing material by ultra-violet light for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies</td>
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<td>- - - Cables insulated with plastics having a core diameter of less than 22.7 mm</td>
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<td>- - For a voltage exceeding 66 kV</td>
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<td>85447010</td>
<td>- - Telephone, telegraph and radio relay cables, submarine</td>
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<tr>
<td>85447090</td>
<td>- - Other</td>
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<td>- - Of a kind used for furnaces</td>
<td>0</td>
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<tr>
<td>85451900</td>
<td>- - Other</td>
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<td>85452000</td>
<td>- Brushes</td>
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<td>85461000</td>
<td>- Of glass</td>
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<td>85462010</td>
<td>- - Transformer bushings and circuit breaker insulators</td>
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<td>85471000</td>
<td>- Insulating fittings of ceramics</td>
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<td>- Insulating fittings of plastics</td>
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<td>85479010</td>
<td>- - Electric conduit tubing and joints therefor, of base metal lined with insulating material</td>
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<tr>
<td>85479090</td>
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<td>85481029</td>
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<td>85481039</td>
<td>- - - Other</td>
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<td>85489010</td>
<td>- - Image sensors of the contact type comprising a photo-conductive sensor element, an electric charge storage condenser, a light source of light emitting diodes, thin-film transistor matrix and a scanning condenser, capable of scanning text</td>
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<td>85489020</td>
<td>- - Printed circuit assemblies including such assemblies for external connections</td>
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<td>86011000</td>
<td>- Powered from an external source of electricity</td>
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<td>86012000</td>
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<td>86021000</td>
<td>- Diesel-electric locomotives</td>
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<td>86029000</td>
<td>- Other</td>
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<td>86039000</td>
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<td>86040000</td>
<td>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).</td>
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<td>86050000</td>
<td>Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).</td>
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<td>86071100</td>
<td>- - Driving bogies and bissel-bogies</td>
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<td>- - Other bogies and bissel-bogies</td>
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<td>86071900</td>
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<td>- - Air brakes and parts thereof</td>
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<td>- - Street cleaning vehicles; cesspool emptiers; mobile clinics; spraying lorries of all kinds</td>
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<td>- Parts</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>87100000</td>
<td>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>87120010</td>
<td>- Racing bicycles</td>
<td>0</td>
<td>0</td>
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<td>0</td>
</tr>
<tr>
<td>87131000</td>
<td>- Not mechanically propelled</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>87139000</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>87142011</td>
<td>- - - Of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>87142012</td>
<td>- - - Of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>-------------------</td>
<td>-------------</td>
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<tr>
<td>87142019</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>87142090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>87150000</td>
<td>Baby carriages and parts thereof.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>87161000</td>
<td>- Trailers and semi-trailers of the caravan type, for housing or camping</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>87162000</td>
<td>- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>87163100</td>
<td>- - Tanker trailers and tanker semi-trailers</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>87163940</td>
<td>- - Agricultural trailers and semi-trailers</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>87163991</td>
<td>- - - Having a carrying capacity (payload) exceeding 200 t</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>87163999</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>87164000</td>
<td>- Other trailers and semi-trailers</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>87168010</td>
<td>- - Carts and wagons, sack trucks, hand trolleys and similar hand-propelled vehicles of a kind used in factories or workshops, except wheelbarrows</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>87168020</td>
<td>- - Wheelbarrows</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>87168090</td>
<td>- - Other</td>
<td>5</td>
<td>5</td>
<td>5</td>
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</tr>
<tr>
<td>87169013</td>
<td>- - - For goods of subheading 8716.20</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>87169019</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>87169092</td>
<td>- - - Castors, of a diameter (including tyres) exceeding 100mm but not more than 250mm provided the width of the wheel or tyre fitted thereto is more than 30mm</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>87169093</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>87169094</td>
<td>- - - Spokes and nipples</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>87169095</td>
<td>- - - Castors, for goods of subheading 8716.80.90, of a diameter (including tyres) exceeding 100mm but not more than 250mm provided the width of the wheel or tyre fitted thereto is more than 30mm</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>87169096</td>
<td>- - - Other castors</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>87169099</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>88010000</td>
<td>Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>88021100</td>
<td>- - Of an unladen weight not exceeding 2,000 kg</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>88021200</td>
<td>- - Of an unladen weight exceeding 2,000 kg</td>
<td>0</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>88022010</td>
<td>- - Aeroplanes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>88022090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>88023010</td>
<td>- - Aeroplanes</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>88023090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>88024010</td>
<td>- - Aeroplanes</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>88024090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>88026000</td>
<td>- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>88031000</td>
<td>- Propellers and rotors and parts thereof</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>88032000</td>
<td>- Under-carriages and parts thereof</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>88033000</td>
<td>- Other parts of aeroplanes or helicopters</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>88039010</td>
<td>- - Of telecommunications satellites</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>88039020</td>
<td>- - Of balloons, gliders or kites</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>88039090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>88040010</td>
<td>- Rotochutes and parts thereof</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>88040090</td>
<td>- Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>88051000</td>
<td>- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>88052100</td>
<td>- - Air combat simulators and parts thereof</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>88052910</td>
<td>- - - Ground flying trainers</td>
<td>0</td>
<td>0</td>
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<tr>
<td>88052990</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89011010</td>
<td>- - Of a gross tonnage not exceeding 26</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89011020</td>
<td>- - Of a gross tonnage exceeding 26 but not exceeding 500</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89011060</td>
<td>- - Of a gross tonnage exceeding 500 but not exceeding 1,000</td>
<td>0</td>
<td>0</td>
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<tr>
<td>89011070</td>
<td>- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>89011080</td>
<td>- - Of a gross tonnage exceeding 4,000 but not exceeding 5,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89011090</td>
<td>- - Of a gross tonnage exceeding 5,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89012050</td>
<td>- - Of a gross tonnage not exceeding 5,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89012070</td>
<td>- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89012080</td>
<td>- - Of a gross tonnage exceeding 50,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89013050</td>
<td>- - Of a gross tonnage not exceeding 5,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89013070</td>
<td>- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89013080</td>
<td>- - Of a gross tonnage exceeding 50,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89019011</td>
<td>- - - Of a gross tonnage not exceeding 26</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89019012</td>
<td>- - - Of a gross tonnage exceeding 26 but not exceeding 500</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89019014</td>
<td>- - - Of a gross tonnage exceeding 500</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89019031</td>
<td>- - - Of a gross tonnage not exceeding 26</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>89019032</td>
<td>- - - Of a gross tonnage exceeding 26 but not exceeding 500</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89019033</td>
<td>- - - Of a gross tonnage exceeding 500 but not exceeding 1,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89019034</td>
<td>- - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000</td>
<td>0</td>
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</tr>
<tr>
<td>89019035</td>
<td>- - - Of a gross tonnage exceeding 4,000 but not exceeding 5,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>89019036</td>
<td>- - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>89019037</td>
<td>- - - Of a gross tonnage exceeding 50,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>89020023</td>
<td>- - Of a gross tonnage of 40 or more but not exceeding 250:</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8902002390</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89020024</td>
<td>- - Of a gross tonnage exceeding 250 but not exceeding 1,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>89020025</td>
<td>- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>89020026</td>
<td>- - Of a gross tonnage exceeding 4,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89020093</td>
<td>- - Of a gross tonnage of 40 or more but not exceeding 250:</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8902009390</td>
<td>- - - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89020094</td>
<td>- - Of a gross tonnage exceeding 250 but not exceeding 1,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89020095</td>
<td>- - Of a gross tonnage exceeding 1,000 but not</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>------------------</td>
<td>-----------------------------------------------------------------------------</td>
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<td>------</td>
<td>------</td>
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</tr>
<tr>
<td>89020096</td>
<td>- - Of a gross tonnage exceeding 4,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89031000</td>
<td>- Inflatable</td>
<td>5</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89039100</td>
<td>- - Sailboats, with or without auxiliary motor</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89039200</td>
<td>- - Motorboats, other than outboard motorboats</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89039900</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89040010</td>
<td>- Of a gross tonnage exceeding 26</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89040031</td>
<td>- - Of a power not exceeding 4,000 hp</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>89040039</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>89051000</td>
<td>- Dredgers</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89052000</td>
<td>- Floating or submersible drilling or production platforms</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89059010</td>
<td>- - Floating docks</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89059090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89061000</td>
<td>- Warships</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89069010</td>
<td>- - Of a displacement not exceeding 30 t</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89069020</td>
<td>- - Of a displacement exceeding 30 t but not exceeding 300 t</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89069090</td>
<td>- - Other</td>
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<tr>
<td>89071000</td>
<td>- Inflatable rafts</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89079010</td>
<td>- - Buoys</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89079090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>89080000</td>
<td><strong>Vessels and other floating structures for breaking up.</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>90011010</td>
<td>- - For telecommunications and other electrical uses</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>90011090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>90012000</td>
<td>- Sheets and plates of polarising material</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>90013000</td>
<td>- Contact lenses</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>90014000</td>
<td>- Spectacle lenses of glass</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<td>90015000</td>
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<td>- - Radio-sonde and radio wind apparatus</td>
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<td>90308290</td>
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<td>- - - Instruments and apparatus for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit</td>
<td>0 0 0 0</td>
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<td>Time switches with clock or watch movement or with synchronous motor.</td>
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<td>91081100</td>
<td>- - With mechanical display only or with a device to which a mechanical display can be incorporated</td>
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<td>91081200</td>
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<td>91081900</td>
<td>- - Other</td>
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<td>91082000</td>
<td>- With automatic winding</td>
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<td>- Cases of precious metal or of metal clad with precious metal</td>
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<td>91112000</td>
<td>- Cases of base metal, whether or not gold- or silver-plated</td>
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<td>- Of precious metal or of metal clad with precious metal</td>
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<td>91132000</td>
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<td>91141000</td>
<td>- Springs, including hair-springs</td>
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<td>92012000</td>
<td>- Grand pianos</td>
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<td>92029000</td>
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<td>- - Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds</td>
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<tr>
<td>92059090</td>
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<td>92060000</td>
<td>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).</td>
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<td>92071000</td>
<td>- Keyboard instruments, other than accordions</td>
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<td>- Musical boxes</td>
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<tr>
<td>92089010</td>
<td>- - Decoy calls, whistles, call horns and other mouth-blown sound signalling instruments</td>
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<tr>
<td>92089090</td>
<td>- - Other</td>
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<td>- Musical instrument strings</td>
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<td>- - - Strung backs, keyboards and metal frames for</td>
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<tr>
<td>92099190</td>
<td>upright pianos</td>
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<td>93011000</td>
<td>Artillery weapons (for example, guns, howitzers and mortars)</td>
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<td>Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors</td>
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<td>Revolvers and pistols, other than those of heading 93.03 or 93.04.</td>
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<td>93031000</td>
<td>Muzzle-loading firearms</td>
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<td>93032000</td>
<td>Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles</td>
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<td>93033000</td>
<td>Other sporting, hunting or target-shooting rifles</td>
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<td>Air guns, operating at a pressure of less than 7 kgf/cm²</td>
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<td>93051000</td>
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<td>- Cartridges</td>
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<td>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.</td>
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<td>- - For vehicles of heading 87.02, 87.03 or 87.04</td>
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<td>- - Other</td>
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<td>94013000</td>
<td>Swivel seats with variable height adjustment</td>
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<td>- Wooden furniture of a kind used in offices</td>
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<td>- - Of bamboo or rattan</td>
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<td>- - - Spring mattresses</td>
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<td>- - Quilts, bedspreads and mattress-protectors</td>
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<td>- - Lighting sets of a kind used for Christmas trees</td>
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<td>- - - For lamps for operating rooms</td>
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<td>- - - Globes or chimneys</td>
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<td>94059910</td>
<td>- - - Lampshades of textile material</td>
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<td>94059920</td>
<td>- - - Lampshades of other material</td>
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<td>94059930</td>
<td>- - - Of lamps of subheading 9405.50.11 or 9405.50.19</td>
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<td>94059990</td>
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<td>95030010</td>
<td>- - Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages</td>
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<tr>
<td>95030021</td>
<td>- - Dolls, whether or not dressed</td>
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<td>95030022</td>
<td>- - - Garments and garment accessories; footwear and headgear</td>
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<tr>
<td>95030029</td>
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<tr>
<td>95030030</td>
<td>- Electric trains, including tracks, signals and other accessories therefor</td>
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<tr>
<td>95030040</td>
<td>- - Reduced size (&quot;scale&quot;) models and similar recreational models, working or not</td>
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<tr>
<td>95030050</td>
<td>- Other construction sets and constructional toys, of materials other than plastics</td>
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<td>95030060</td>
<td>- Stuffed toys representing animals or non-human creatures</td>
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<td>95030070</td>
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<td>- - Numerical, alphabetical or animal blocks or cut-outs; word builder sets; word making and talking sets; toy printing sets ; toy counting frames (abaci); toy sewing machines; toy typewriters</td>
<td>0</td>
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<tr>
<td>95030092</td>
<td>- - Skipping ropes</td>
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<td>95030093</td>
<td>- - Marbles</td>
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<td>95043010</td>
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<td>- - Parts of wood, paper or plastics</td>
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<td>- - Skis</td>
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<td>- - Ski-fastenings (ski-bindings)</td>
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<td>- Travelling circuses and travelling menageries</td>
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<td>95089000</td>
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<td>- - - Cigar or cigarette cases, tobacco jars; ornamental articles</td>
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<td>- - - Other</td>
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<td>96020010</td>
<td>- Gelatin capsules for pharmaceutical products</td>
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<td>- Cigar or cigarette cases, tobacco jars; ornamental articles</td>
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<tr>
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<td>- - Brushes</td>
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<td>- - Brooms</td>
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<td>- - Tooth brushes, including dental-plate brushes</td>
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<td>- Prepared knots and tufts for broom or brush making</td>
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<td>96039040</td>
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<td>- Of metal</td>
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<tr>
<td>96062900</td>
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<td>- - - Of gold or gold-plated</td>
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<td>- - Slate pencils for school slates</td>
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<td>- - - Writing or drawing chalks</td>
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<tr>
<td>96122000</td>
<td>- Ink-pads</td>
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<tr>
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<td>- - Of plastics</td>
<td>0</td>
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<tr>
<td>96131090</td>
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<td>0</td>
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</tr>
<tr>
<td>96132010</td>
<td>- - Of plastics</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>96132090</td>
<td>- - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>96138010</td>
<td>- - Piezo-electric lighters for stoves and ranges</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>96138020</td>
<td>- - Cigarette lighters or table lighters of plastics</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>96138030</td>
<td>- - Cigarette lighters or table lighters, other than of plastics</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>96139010</td>
<td>- - Refillable cartridges or other receptacles, which constitute parts of mechanical lighters, containing liquid fuel</td>
<td>0</td>
<td>0</td>
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<tr>
<td>96139090</td>
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<tr>
<td>96140010</td>
<td>- Roughly shaped blocks of wood or root for the manufacture of pipes</td>
<td>0</td>
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<tr>
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<tr>
<td>96151120</td>
<td>- - Of hard rubber</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>96151130</td>
<td>- - Of plastics</td>
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<td>0</td>
<td>0</td>
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<tr>
<td>96151900</td>
<td>- - Other</td>
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<td>0</td>
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</tr>
<tr>
<td>96159011</td>
<td>- - Of aluminium</td>
<td>0</td>
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<tr>
<td>96159012</td>
<td>- - Of iron or steel</td>
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<tr>
<td>96159013</td>
<td>- - Of plastics</td>
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<td>0</td>
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<td>- - Other</td>
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<td>96159021</td>
<td>- - Of plastics</td>
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<td>0</td>
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</tr>
<tr>
<td>96159022</td>
<td>- - Of iron or steel</td>
<td>0</td>
<td>0</td>
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<tr>
<td>96159023</td>
<td>- - Of aluminium</td>
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<tr>
<td>96159091</td>
<td>- - Of aluminium</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
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<tr>
<td>96159093</td>
<td>- - Of plastics</td>
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<td>0</td>
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<td>96159099</td>
<td>- - Other</td>
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<tr>
<td>96180000</td>
<td>Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.</td>
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<tr>
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<td>- - With an absorbent core of wadding of textile materials</td>
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<td>0</td>
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<td>96190091</td>
<td>- - Knitted or crocheted</td>
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<td>96190099</td>
<td>- - Other</td>
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<td>97011000</td>
<td>- Paintings, drawings and pastels</td>
<td>0</td>
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<td>- Other</td>
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<td>Original engravings, prints and lithographs.</td>
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<td>0</td>
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<tr>
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<td>- Of stone</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>97030030</td>
<td>- Of plastics</td>
<td>0</td>
<td>0</td>
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<tr>
<td>97030040</td>
<td>- Of wood</td>
<td>0</td>
<td>0</td>
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<tr>
<td>97030050</td>
<td>- Of clay</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>97030090</td>
<td>- Of other materials</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>97040000</td>
<td>Postage or revenue stamps, stamp-postmarks, first</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------</td>
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<td>------</td>
<td>--------------------------</td>
</tr>
<tr>
<td>970500000</td>
<td>day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.</td>
<td>0</td>
<td>0</td>
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<tr>
<td>970600000</td>
<td>Collections and collectors’ pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.</td>
<td>0</td>
<td>0</td>
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<td>0</td>
</tr>
<tr>
<td></td>
<td>Antiques of an age exceeding one hundred years.</td>
<td>0</td>
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CHAPTER 3
RULES OF ORIGIN AND ORIGIN PROCEDURES

Section A : Rules of Origin

Article 3.1 : Origin Criteria

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

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

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

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

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

Article 3.2 : Wholly Obtained or Produced Goods

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

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

(b) live animals born and raised there;

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

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

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

(f) products of sea-fishing and other marine products taken by vessels registered with the Party and entitled to fly its flag, and other products taken by the
Party or a person of that Party, from the waters, seabed or beneath the seabed outside the territorial seas of the Party, provided that the Party has the rights to exploit\(^1\) the natural resources of such waters, seabed and beneath the seabed under international law\(^2\);

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

\[\text{(h)}\] goods taken from outer space provided that they are obtained by the Party or a person of that Party;

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

\[\text{(j)}\] waste and scrap derived from:

\[\text{(i)}\] production there; or

\[\text{(ii)}\] used goods collected there, provided that such goods are fit only for the recovery of raw materials; and

\[\text{(k)}\] goods obtained or produced in the territory of the Party solely from goods referred to in subparagraphs (a) through (j).

**Article 3.3 : Not Wholly Obtained or Produced Goods**

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

2. The formula for calculating the regional value content (hereinafter referred to as ‘‘RVC’’) will be either\(^3\):

   (a) **Direct / Build-Up Method**

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

\(^2\) “International law” in this subparagraph refers to generally accepted international law such as the United Nations Convention on the Law of the Sea.

\(^3\) The Parties shall be given the flexibility to adopt the method of calculating the RVC, whether it is the build-up or the build-down method.
VOM
RVC = ------------------------ x 100%
FOB

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

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

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

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

(iv) other costs are the costs incurred in placing the good in the ship or other means of transport for export including, but not limited to, domestic transport costs, storage and warehousing, port handling, brokerage fees and service charges.

or

(b) Indirect / Build-Down Method

FOB - VNM
RVC = ------------------------ x 100%
FOB

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

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

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

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

4. When an originating good is used in the subsequent production of another good, no account shall be taken of the non-originating materials contained in the originating good for the purposes of determining the originating status of the subsequently produced good.
Article 3.4 : Product Specific Rules

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

Article 3.5 : Treatment for Certain Goods

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

Article 3.6 : Accumulation

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

Article 3.7 : Non-Qualifying Operations

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

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

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

   (c) simple⁵ washing, cleaning, removal of dust, oxide, oil, paint or other coverings;

   (d) ironing or pressing of textiles;

   (e) simple⁵ painting and polishing operations;

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

⁵ “Simple” generally describes an activity which does not need special skills, machines, apparatus or equipment especially produced or installed for carrying out the activity.
(f) husking, partial or total bleaching, polishing and glazing of cereals and rice;
(g) operations to color sugar or form sugar lumps;
(h) simple¹ peeling, stoning, or un-shelling⁶;
(i) sharpening, simple grinding or simple cutting;
(j) sifting, screening, sorting, classifying, grading, or matching;
(k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
(l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
(m) simple mixing⁷ of products, whether or not of different kinds;
(n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
(o) simple⁵ testing or calibrations; or
(p) slaughtering of animals⁸.

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

Article 3.8 : Direct Transport

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

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

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

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

⁸ “Slaughtering” means the mere killing of animals and subsequent processes such as cutting, chilling, freezing, salting, drying or smoking, for the purposes of preservation for storage and transport.
(a) the transit is justified for geographical reason or by consideration related exclusively to transport requirement;

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

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

**Article 3.9 : De Minimis**

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

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

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

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

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

**Article 3.10 : Treatment of Packaging and Packing Materials**

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

   (b) If a good is subject to a criterion other than the RVC criterion as set out in Article 3.3 and Annex 3-A, the packaging and packing materials for retail sale shall, if classified together with the packaged good, be disregarded in determining whether all the non-originating materials used in the production of the good satisfy the applicable requirements set out in Article 3.3 and Annex 3-A.
2. Packing materials and containers for transportation of a good shall not be taken into account in determining the origin of the good.

**Article 3.11 : Accessories, Spare Parts and Tools**

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

**Article 3.12 : Neutral Elements**

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

(a) fuel and energy;
(b) tools, dies and moulds;
(c) spare parts and materials used in the maintenance of equipment and buildings;
(d) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings;
(e) gloves, glasses, footwear, clothing, safety equipment and supplies;
(f) equipment, devices and supplies used for testing or inspecting the good; and
(g) any other good that is not incorporated into the good but of which use in the production of the good can reasonably be demonstrated to be a part of that production.

**Article 3.13 : Identical and Interchangeable Goods or Materials**

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

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

**Section B : Origin Procedures**
Article 3.14: Certificate of Origin

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

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

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

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

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

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

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

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

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

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

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

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9 For greater certainty, “three working days” shall include the date of shipment itself.
documents proving the originating status of such good in accordance with domestic legislation as well as the fulfilment of the other requirements of this Chapter.

6. In the event of theft, loss or destruction of a Certificate of Origin, the producer or exporter may apply to the issuing authority for a certified true copy of the original to be made out on the basis of the export documents in its possession bearing the endorsement of the words “CERTIFIED TRUE COPY” in box 12 of a Certificate of Origin. This copy shall bear the date of issuance of the original Certificate of Origin. The certified true copy of a Certificate of Origin shall be issued no later than one year from the date of issuance of the original Certificate of Origin.

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

**Article 3.15: Issuing Authority**

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

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

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

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

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

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

**Article 3.16: Claims for Preferential Tariff Treatment**

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

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

   (a) declare in the importation document that the good is an originating good;
(b) have in its possession at the time the declaration referred to in subparagraph 2(a) is made, a Certificate of Origin as described in Article 3.14; and

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

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

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

   (a) a Certificate of Origin; and

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

Article 3.17: Waiver of Certificate of Origin

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

Article 3.18: Record Keeping Requirements

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

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

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

4. The information related to the validity of a Certificate of Origin shall be furnished
upon request of the importing Party by an official authorized to sign a Certificate of Origin and certified by the appropriate government authorities.

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

**Article 3.19 : Treatment of Minor Discrepancies and Errors**

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

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

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

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

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

**Article 3.20 : Non-Party Invoice**

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

**Article 3.21 : Verification**

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

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10 For Korea, for the purposes of origin verification under this Article, “the issuing authority” refers to the customs authority in accordance with its customs laws and regulations.
the request of the importing Party for a retroactive check shall be accompanied with the Certificate of Origin concerned and shall specify the reasons and any additional information suggesting that the particulars given on the said Certificate of Origin may be inaccurate, unless the retroactive check is requested on a random basis;

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

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

(d) the customs authority of the importing Party may suspend provision of preferential tariff treatment while awaiting the result of verification. However, it may release the good to the importer subject to any administrative measures deemed necessary, provided that they are not held to be subject to import prohibition or restriction and there is no suspicion of fraud; and

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

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

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

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

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

(i) the producer or exporter whose premises are to be visited;
(ii) the issuing authority of the Party in the territory of which the verification visit is to occur;

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

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

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

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

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

(iii) the proposed date of the verification visit;

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

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

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

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

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

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

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

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

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

Article 3.22: Denial of Preferential Tariff Treatment

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

Article 3.23: Implementation of Direct Transport

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

(a) a through bill of lading issued in the territory of the exporting Party;
(b) a Certificate of Origin;
(c) a copy of the original commercial invoice in respect of the good; and
(d) other relevant supporting documents, if any, as evidence that the requirements of Article 3.8 are complied with.

Article 3.24: Transitional Provision for Goods in Transit or Storage

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

Article 3.25: Implementation
The Parties agree to review the origin certification system aside from Certificate of Origin three years from the date of entry into force of this Agreement, taking into due consideration the development of the domestic implementation procedures in the approved exporter system.

Section C : Definitions

Article 3.26 : Definitions

For the purposes of this Chapter:

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

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

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

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

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

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

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

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

non-originating goods means products or materials that do not qualify as originating under this Chapter;
packing materials and containers for transportation means the goods used to protect a good during its transportation, different from those materials or containers used for its retail sale;

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

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

production means methods of obtaining goods including growing, mining, harvesting, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, processing or assembling goods.
ANNEX 3-A

PRODUCT SPECIFIC RULES

Headnote

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

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

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

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

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

6. For the purposes of this Annex:

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

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

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

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

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

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

   CTSH means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the six-digit level;
**RVC(XX)** means that the good must have a regional value content of not less than XX percent as calculated under Article 3.3; and

**WO** means that the good must be wholly produced or obtained in accordance with Article 3.2.
ANNEX 3-A

PRODUCT SPECIFIC RULES

Headnote

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

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

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

   **CTSH** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the six-digit level;
RVC(XX) means that the good must have a regional value content of not less than XX percent as calculated under Article 3.3; and

WO means that the good must be wholly produced or obtained in accordance with Article 3.1.
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<td>0206.30</td>
<td>-Of swine, fresh or chilled</td>
<td>WO</td>
</tr>
<tr>
<td></td>
<td></td>
<td>0206.41</td>
<td>--Livers</td>
<td>WO</td>
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<td></td>
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<td>0206.49</td>
<td>--Other</td>
<td>WO</td>
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<td>0206.80</td>
<td>-Other, fresh or chilled</td>
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</tr>
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<td></td>
<td></td>
<td>0206.90</td>
<td>-Other, frozen</td>
<td>WO</td>
</tr>
<tr>
<td>02.07</td>
<td></td>
<td>0207.11</td>
<td>--Not cut in pieces, fresh or chilled</td>
<td>WO</td>
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<td></td>
<td>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.</td>
<td>0207.12</td>
<td>--Not cut in pieces, frozen</td>
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<td>0207.13</td>
<td></td>
<td>--Cuts and offal, fresh or chilled</td>
<td>WO</td>
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<td>0207.14</td>
<td></td>
<td>--Cuts and offal, frozen</td>
<td>WO</td>
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<tr>
<td></td>
<td>Of turkeys :</td>
<td>--Not cut in pieces, fresh or chilled</td>
<td>WO</td>
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<td>0207.25</td>
<td></td>
<td>--Not cut in pieces, frozen</td>
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<tr>
<td>0207.26</td>
<td></td>
<td>--Cuts and offal, fresh or chilled</td>
<td>WO</td>
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<td>0207.27</td>
<td></td>
<td>--Cuts and offal, frozen</td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Of ducks :</td>
<td>--Not cut in pieces, fresh or chilled</td>
<td>WO</td>
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<tr>
<td>0207.42</td>
<td></td>
<td>--Not cut in pieces, frozen</td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>0207.43</td>
<td></td>
<td>--Fatty livers, fresh or chilled</td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>0207.44</td>
<td></td>
<td>--Other, fresh or chilled</td>
<td>WO</td>
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<td>0207.45</td>
<td></td>
<td>--Other, frozen</td>
<td>WO</td>
<td></td>
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<td></td>
<td>Of geese :</td>
<td>--Not cut in pieces, fresh or chilled</td>
<td>WO</td>
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<tr>
<td>0207.52</td>
<td></td>
<td>--Not cut in pieces, frozen</td>
<td>WO</td>
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<td>0207.53</td>
<td></td>
<td>--Fatty livers, fresh or chilled</td>
<td>WO</td>
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</tr>
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<td>0207.54</td>
<td></td>
<td>--Other, fresh or chilled</td>
<td>WO</td>
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<td>--Other, frozen</td>
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<tr>
<td>0207.60</td>
<td></td>
<td>-Of guinea fowls</td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>0208.10</td>
<td></td>
<td>-Of rabbits or hares</td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>0208.30</td>
<td></td>
<td>-Of primates</td>
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<tr>
<td>0208.40</td>
<td></td>
<td>-Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)</td>
<td>WO</td>
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<tr>
<td>0208.50</td>
<td></td>
<td>-Of reptiles (including snakes and turtles)</td>
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<td>0208.60</td>
<td></td>
<td>-Of camels and other camelids (Camelidae)</td>
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<tr>
<td>0208.90</td>
<td></td>
<td>-Other</td>
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<tr>
<td>0209.10</td>
<td></td>
<td>-Of pigs</td>
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<td>0209.90</td>
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<td>-Other</td>
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<tr>
<td>02.10</td>
<td></td>
<td></td>
<td>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.</td>
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<tr>
<td></td>
<td></td>
<td>-Meat of swine :</td>
<td></td>
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<tr>
<td>0210.11</td>
<td></td>
<td>--Hams, shoulders and cuts thereof, with bone in</td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>0210.12</td>
<td></td>
<td>--Bellies (streaky) and cuts thereof</td>
<td>WO</td>
<td></td>
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<tr>
<td>0210.19</td>
<td></td>
<td>--Other</td>
<td>WO</td>
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<td>0210.20</td>
<td></td>
<td>-Meat of bovine animals</td>
<td>WO</td>
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<tr>
<td></td>
<td></td>
<td>-Other, including edible flours and meals of meat and meat offal :</td>
<td></td>
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</tr>
<tr>
<td>0210.91</td>
<td></td>
<td>--Of primates</td>
<td>WO</td>
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<td>0210.92</td>
<td></td>
<td>--Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)</td>
<td>WO</td>
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<tr>
<td>0210.93</td>
<td></td>
<td>--Of reptiles (including snakes and turtles)</td>
<td>WO</td>
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<tr>
<td>0210.99</td>
<td></td>
<td>--Other</td>
<td>WO</td>
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<tr>
<td>03</td>
<td></td>
<td>Fish and crustaceans, molluscs and other aquatic invertebrates</td>
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<td>03.01</td>
<td></td>
<td>Live fish.</td>
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<tr>
<td></td>
<td></td>
<td>-Ornamental fish :</td>
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<tr>
<td>0301.11</td>
<td></td>
<td>--Freshwater</td>
<td>WO</td>
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<tr>
<td>0301.19</td>
<td></td>
<td>--Other</td>
<td>WO</td>
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<tr>
<td></td>
<td></td>
<td>-Other live fish :</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0301.91</td>
<td></td>
<td>--Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)</td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>0301.92</td>
<td></td>
<td>--Eels (Anguilla spp.)</td>
<td></td>
<td>WO</td>
</tr>
<tr>
<td>0301.93</td>
<td></td>
<td>--Carp (Cyprinus carpio, Carassius Carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)</td>
<td>WO</td>
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<tr>
<td>0301.94</td>
<td></td>
<td>--Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)</td>
<td>WO</td>
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<tr>
<td>0301.95</td>
<td></td>
<td>--Southern bluefin tunas (Thunnus maccoyii)</td>
<td>WO</td>
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<tr>
<td>0301.99</td>
<td></td>
<td>--Other</td>
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<td>03.02</td>
<td></td>
<td>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.</td>
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<tr>
<td></td>
<td></td>
<td>-Salmonidae, excluding livers and roes :</td>
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<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
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<tr>
<td>0302.11</td>
<td></td>
<td>0302.11</td>
<td>--Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aquabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)</td>
<td>WO</td>
</tr>
<tr>
<td>0302.13</td>
<td></td>
<td>0302.13</td>
<td>--Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)</td>
<td>WO</td>
</tr>
<tr>
<td>0302.14</td>
<td></td>
<td>0302.14</td>
<td>--Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)</td>
<td>WO</td>
</tr>
<tr>
<td>0302.19</td>
<td></td>
<td>0302.19</td>
<td>--Other</td>
<td>WO</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>-Flat fish(Pleuronectidae, Bothidae,Cynoglossidae,soleidae,Scophthalmidae and Citharidae),excluding livers and roes :</td>
<td>WO</td>
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<tr>
<td>0302.21</td>
<td></td>
<td>0302.21</td>
<td>--Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)</td>
<td>WO</td>
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<td>0302.22</td>
<td></td>
<td>0302.22</td>
<td>--Plaice (Pleuronectes platessa)</td>
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</tr>
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<td>0302.23</td>
<td></td>
<td>0302.23</td>
<td>--Sole (Solea spp.)</td>
<td>WO</td>
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<td>0302.24</td>
<td></td>
<td>0302.24</td>
<td>--Turbots (Psetta maxima)</td>
<td>WO</td>
</tr>
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<td>0302.29</td>
<td></td>
<td>0302.29</td>
<td>--Other</td>
<td>WO</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>-Tunas(of the genus Thunnus),skipjack or stripe-bellied bonito(Euthynnus(Katsuwonus)pelamis),excluding livers and roes :</td>
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<td>0302.31</td>
<td></td>
<td>0302.31</td>
<td>--Albacore or longfinned tunas (Thunnus alalunga)</td>
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<tr>
<td>0302.32</td>
<td></td>
<td>0302.32</td>
<td>--Yellowfin tunas (Thunnus albacares)</td>
<td>WO</td>
</tr>
<tr>
<td>0302.33</td>
<td></td>
<td>0302.33</td>
<td>--Skipjack or stripe-bellied bonito</td>
<td>WO</td>
</tr>
<tr>
<td>0302.34</td>
<td></td>
<td>0302.34</td>
<td>--Bigeye tunas (Thunnus obesus)</td>
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<td>0302.35</td>
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<td>0302.35</td>
<td>--Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)</td>
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<tr>
<td>0302.36</td>
<td></td>
<td>0302.36</td>
<td>--Southern bluefin tunas (Thunnus maccoyii)</td>
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<td>0302.39</td>
<td></td>
<td>0302.39</td>
<td>--Other</td>
<td>WO</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>-Herrings (Clupea harengus, Clupea pallasi), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.),sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus),mackerel (Scomber scombrus, Scomber australasicus,Scomber japonicus), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) and swordfish (Xiphias gladius), excluding livers and roes :</td>
<td>WO</td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
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<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td>0302.41</td>
<td>--Herrings (Clupea harengus, Clupea pallasii)</td>
<td></td>
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<tr>
<td>0302.42</td>
<td>--Anchovies (Engraulis spp.)</td>
<td></td>
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<tr>
<td>0302.43</td>
<td>--Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)</td>
<td></td>
<td>WO</td>
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<tr>
<td>0302.44</td>
<td>--Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)</td>
<td></td>
<td>WO</td>
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<tr>
<td>0302.45</td>
<td>--Jack and horse mackerel (Trachurus spp.)</td>
<td></td>
<td>WO</td>
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<tr>
<td>0302.46</td>
<td>--Cobia (Rachycentron canadum)</td>
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<td>WO</td>
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<tr>
<td>0302.47</td>
<td>--Swordfish (Xiphias gladius)</td>
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<tr>
<td>0302.51</td>
<td>--Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)</td>
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<td>0302.52</td>
<td>--Haddock (Melanogrammus aeglefinus)</td>
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<td>0302.53</td>
<td>--Coalfish (Pollachius virens)</td>
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<tr>
<td>0302.54</td>
<td>--Hake (Merluccius spp., Urophycis spp.)</td>
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<td>0302.55</td>
<td>--Alaska Pollack (Theragra chalcogramma)</td>
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<td>0302.56</td>
<td>--Blue whiting (Micromesistius poutassou, Micromesistius australis)</td>
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<tr>
<td>0302.59</td>
<td>--Other</td>
<td></td>
<td>WO</td>
<td></td>
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<tr>
<td>0302.71</td>
<td>--Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding livers and roes</td>
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<td>0302.72</td>
<td>--Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)</td>
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<tr>
<td>0302.73</td>
<td>--Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)</td>
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<td>0302.74</td>
<td>--Eels (Anguilla spp.)</td>
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<tr>
<td>0302.79</td>
<td>--Other</td>
<td></td>
<td>WO</td>
<td></td>
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<tr>
<td>0302.81</td>
<td>--Dogfish and other sharks</td>
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<td>Subheading (HS 2012)</td>
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<td>Applicable Product Specific Rule of Origin</td>
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<td>0302.82</td>
<td>--Rays and skates (Rajidae)</td>
<td></td>
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<td>0302.83</td>
<td>--Toothfish (Dissostichus spp.)</td>
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<tr>
<td>0302.84</td>
<td>--Seabass (Dicentrarchus spp.)</td>
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<td>0302.85</td>
<td>--Seabream (Sparidae)</td>
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<td>0302.89</td>
<td>--Other</td>
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<tr>
<td>0302.90</td>
<td>-Livers and roes</td>
<td></td>
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<td>0303.11</td>
<td>--Sockeye salmon (red salmon) (Oncorhynchus nerka)</td>
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<td>0303.12</td>
<td>--Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)</td>
<td></td>
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<tr>
<td>0303.13</td>
<td>--Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)</td>
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<td>--Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aquabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)</td>
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<td>0303.19</td>
<td>--other</td>
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<tr>
<td>0303.23</td>
<td>--Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding livers and roes</td>
<td></td>
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<tr>
<td>0303.24</td>
<td>--Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)</td>
<td></td>
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<td>WO</td>
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<tr>
<td>0303.25</td>
<td>--Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)</td>
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<td>0303.26</td>
<td>--Eels (Anguilla spp.)</td>
<td></td>
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<td>0303.29</td>
<td>--Other</td>
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<tr>
<td>0303.29</td>
<td>Flattfish(Pleuronectidae, Bothidae, Cynoglossidae, Scophthalmidae and Citharidae), excluding livers and roes</td>
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<td>0303.31</td>
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<td>0303.31 --Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)</td>
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<td>0303.32</td>
<td>--</td>
<td>0303.32 --Plaice (Pleuronectes platessa)</td>
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<td>--</td>
<td>0303.33 --Sole (Solea spp.)</td>
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<td>0303.34</td>
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<td>0303.34 --Turbots (Psetta maxima)</td>
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<td>0303.39</td>
<td>--</td>
<td>0303.39 --Other</td>
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<td>0303.41</td>
<td>--</td>
<td>0303.41 --Albacore or longfinned tunas (Thunnus alalunga)</td>
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<td>0303.42</td>
<td>--</td>
<td>0303.42 --Yellowfin tunas (Thunnus albacares)</td>
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<td>0303.43</td>
<td>--</td>
<td>0303.43 --Skipjack or stripe-bellied bonito</td>
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<td>0303.44</td>
<td>--</td>
<td>0303.44 --Bigeye tunas (Thunnus obesus)</td>
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<td>0303.45</td>
<td>--</td>
<td>0303.45 --Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)</td>
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<td>0303.46</td>
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<td>0303.46 --Southern bluefin tunas (Thunnus maccroyii)</td>
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<td>0303.49</td>
<td>--</td>
<td>0303.49 --Other</td>
<td>WO</td>
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<td>0303.51</td>
<td>--</td>
<td>0303.51 --Herrings (Clupea harengus, Clupea pallasii), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) and swordfish (Xiphias gladius), excluding livers and roes :</td>
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<tr>
<td>0303.53</td>
<td>--</td>
<td>0303.53 --Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)</td>
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<tr>
<td>0303.54</td>
<td>--</td>
<td>0303.54 --Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)</td>
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<tr>
<td>0303.55</td>
<td>--</td>
<td>0303.55 --Jack and horse mackerel (Trachurus spp.)</td>
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<tr>
<td>0303.56</td>
<td>--</td>
<td>0303.56 --Cobia (Rachycentron canadum)</td>
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<tr>
<td>0303.57</td>
<td>--</td>
<td>0303.57 --Swordfish (Xiphias gladius)</td>
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-Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes :
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<th>Heading</th>
<th>Subheading (HS 2012)</th>
<th>Product Description</th>
<th>Applicable Product Specific Rule of Origin</th>
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<td>0303.63</td>
<td>--Cod</td>
<td>Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)</td>
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<tr>
<td>0303.64</td>
<td>--Haddock</td>
<td>Haddock (Melanogrammus aeglefinus)</td>
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<tr>
<td>0303.65</td>
<td>--Coalfish</td>
<td>Coalfish (Pollachius virens)</td>
<td>WO</td>
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<tr>
<td>0303.66</td>
<td>--Hake</td>
<td>Hake (Merluccius spp., Urophycis spp.)</td>
<td>WO</td>
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<tr>
<td>0303.67</td>
<td>--Alaska Pollack</td>
<td>Alaska Pollack (Theragra chalcogramma)</td>
<td>WO</td>
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<tr>
<td>0303.68</td>
<td>--Blue whittings</td>
<td>Blue whittings (Micromesistius poutassou, Micromesistius australis)</td>
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<tr>
<td>0303.69</td>
<td>--Other</td>
<td>Other fish, excluding livers and roes :</td>
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<tr>
<td>0303.81</td>
<td>--Dogfish and other sharks</td>
<td>Dogfish and other sharks</td>
<td>WO</td>
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<tr>
<td>0303.82</td>
<td>--Rays and skates</td>
<td>Rays and skates (Rajidae)</td>
<td>WO</td>
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<tr>
<td>0303.83</td>
<td>--Toothfish</td>
<td>Toothfish (Dissostichus spp.)</td>
<td>WO</td>
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<tr>
<td>0303.84</td>
<td>--Sea bass</td>
<td>Sea bass (Dicentrarchus spp.)</td>
<td>WO</td>
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<tr>
<td>0303.89</td>
<td>--Other</td>
<td>Other</td>
<td>WO</td>
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</tr>
<tr>
<td>0303.90</td>
<td>-Livers and roes</td>
<td>-Livers and roes</td>
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**03.04**

Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.

- Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and nakeheads (Channa spp.):

| 0304.31 | --Tilapias | Tilapias (Oreochromis spp.) | WO |
| 0304.32 | --Catfish | Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | WO |
| 0304.33 | --Nile Perch | Nile Perch (Lates niloticus) | WO |
| 0304.39 | --Other | Other | WO |

- Fresh or chilled fillets of other fish:

<p>| 0304.41 | --Pacific salmon | Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytsha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | WO |
| 0304.42 | --Trout | Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | WO |</p>
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<th>Applicable Product Specific Rule of Origin</th>
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<td>0304.43</td>
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<td>--Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)</td>
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<td>0304.44</td>
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<td>--Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanidae, Merlucciidae, Moridae and Muraenolepididae</td>
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<td>0304.45</td>
<td></td>
<td>--Swordfish (Xiphias gladius)</td>
<td>WO</td>
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<tr>
<td>0304.46</td>
<td></td>
<td>--Toothfish (Dissostichus spp.)</td>
<td>WO</td>
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<tr>
<td>0304.49</td>
<td></td>
<td>--Other</td>
<td>WO</td>
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<td>0304.51</td>
<td></td>
<td>--Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)</td>
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<tr>
<td>0304.52</td>
<td></td>
<td>--Salmonidae</td>
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<td>0304.53</td>
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<td>--Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanidae, Merlucciidae, Moridae and Muraenolepididae</td>
<td>WO</td>
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<tr>
<td>0304.54</td>
<td></td>
<td>--Swordfish (Xiphias gladius)</td>
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<tr>
<td>0304.55</td>
<td></td>
<td>--Toothfish (Dissostichus spp.)</td>
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<td>0304.59</td>
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<td>--Other</td>
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<td>0304.61</td>
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<td>-Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)</td>
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<td>0304.62</td>
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<td>--Tilapias (Oreochromis spp.)</td>
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<td>0304.63</td>
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<td>--Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)</td>
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<td>-Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanidae, Merlucciidae, Moridae and Muraenolepididae:</td>
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<td>--Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)</td>
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<td>Haddock (Melanogrammus aeglefinus)</td>
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<td>0304.73</td>
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<td>Coalfish (Pollachius virens)</td>
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<td>0304.74</td>
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<td>Alaska Pollack (Theragra chalcogramma)</td>
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<td>Other</td>
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<td>-Frozen fillets of other fish :</td>
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<td>Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)</td>
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<td>0304.82</td>
<td>--</td>
<td>Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aquabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)</td>
<td>WO</td>
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<td>Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)</td>
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<td>Swordfish (Xiphias gladius)</td>
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<td>Herrings (Clupea harengus, Clupea pallasi)</td>
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<td>Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)</td>
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<td>Alaska Pollack (Theragra chalcogramma)</td>
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<td>Fish of the families Bregmacerotidae, Eucichthylidae, Gadidae, Macrouridae, Melanidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (Theragra chalcogramma)</td>
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<td>03.05</td>
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<td>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.</td>
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<td>0305.10</td>
<td>-Flours, meals and pellets of fish, fit for human consumption</td>
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<td>0305.20</td>
<td>-Livers and roes of fish, dried, smoked, salted or in brine</td>
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<td>0305.39</td>
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<td>0305.41</td>
<td>--Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawityscha, Oncorhynchus kisutch, Oncorhynchus masou and oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)</td>
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<td>0305.42</td>
<td>--Herrings (Clupea harengus, Clupea pallasii)</td>
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<td>0305.43</td>
<td>--Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)</td>
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<td>0305.44</td>
<td>--Tilapias (Oreochromis spp.), Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), Eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)</td>
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<td>0305.49</td>
<td>--Other</td>
<td>WO</td>
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<td>-Dried fish, other than edible fish offal, whether or not salted but not smoked</td>
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<tr>
<td>0305.51</td>
<td>--Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0305.59</td>
<td>--Other</td>
<td></td>
<td></td>
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<tr>
<td>0305.61</td>
<td>--Herrings (Clupea harengus, Clupea pallasii)</td>
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</tr>
<tr>
<td>0305.62</td>
<td>--Cod (Gadus morhua, Gadus ogac, Gadus Macrocephalus)</td>
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<tr>
<td>0305.63</td>
<td>--Anchovies (Engraulis spp.)</td>
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<tr>
<td>0305.64</td>
<td>--Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)</td>
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<td>0305.69</td>
<td>--Other</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>0306.11</td>
<td>--Rock lobster and other sea crawfish(Palinurus spp., Panulirus spp., Jasus spp.)</td>
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</tr>
<tr>
<td>0306.12</td>
<td>--Lobsters(Homarus spp.)</td>
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<td>0306.14</td>
<td>--Crabs</td>
<td></td>
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<tr>
<td>0306.15</td>
<td>--Norway lobsters (Nephrops norvegicus)</td>
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<td>0306.16</td>
<td>--Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)</td>
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<tr>
<td>0306.17</td>
<td>--Other shrimps and prawns</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>0306.19</td>
<td>--Other, including flours, meals and pellets of crustaceans, fit for human consumption</td>
<td></td>
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</tr>
</tbody>
</table>

**Product Description**

- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:
- Fish fins, heads, tails, maws and other edible fish offal:
- Shelled or not shelled, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.
- Not frozen:
<table>
<thead>
<tr>
<th>Chapter</th>
<th>Heading</th>
<th>Subheading (HS 2012)</th>
<th>Product Description</th>
<th>Applicable Product Specific Rule of Origin</th>
</tr>
</thead>
<tbody>
<tr>
<td>0306.21</td>
<td>--Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)</td>
<td></td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>0306.22</td>
<td>--Lobsters (Homarus spp.)</td>
<td></td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>0306.24</td>
<td>--Crabs</td>
<td></td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>0306.25</td>
<td>--Norway lobsters (Nephrops norvegicus)</td>
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<td>WO</td>
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<td>0306.26</td>
<td>--Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)</td>
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</tr>
<tr>
<td>0306.27</td>
<td>--Other shrimps and prawns</td>
<td></td>
<td>WO</td>
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<tr>
<td>0306.29</td>
<td>--Other, including flours, meals and pellets of crustaceans, fit for human consumption</td>
<td></td>
<td>WO</td>
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<tr>
<td>03.07</td>
<td>Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.</td>
<td></td>
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</tr>
<tr>
<td>0307.11</td>
<td>--Live, fresh or chilled</td>
<td></td>
<td>WO</td>
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<tr>
<td>0307.19</td>
<td>--Other</td>
<td></td>
<td>WO</td>
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<td>0307.21</td>
<td>--Live, fresh or chilled</td>
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<td>WO</td>
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</tr>
<tr>
<td>0307.29</td>
<td>--Other</td>
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<td>WO</td>
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<tr>
<td>0307.31</td>
<td>--Live, fresh or chilled</td>
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<td>WO</td>
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<td>0307.39</td>
<td>--Other</td>
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<td>WO</td>
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<tr>
<td>0307.41</td>
<td>--Live, fresh or chilled</td>
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<td>WO</td>
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<td>0307.49</td>
<td>--Other</td>
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<td>WO</td>
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<tr>
<td>0307.51</td>
<td>--Live, fresh or chilled</td>
<td></td>
<td>WO</td>
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<tr>
<td>0307.59</td>
<td>--Other</td>
<td></td>
<td>WO</td>
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<tr>
<td>0307.60</td>
<td>--Snails, other than sea snails</td>
<td></td>
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<tr>
<td>0307.61</td>
<td>--Clams, cockles and arkshells (families Arcidae, Arctidae, Cardiidae, Donacidae, Hiattellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae)</td>
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<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<td>0307.71</td>
<td>--Live, fresh or chilled</td>
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<td>0307.79</td>
<td>--Other</td>
<td>WO</td>
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<td>0307.81</td>
<td>--Abalone (Haliotis spp.) :</td>
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<td>0307.89</td>
<td>--Live, fresh or chilled</td>
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<tr>
<td>0307.91</td>
<td>--Other, including flours, meals and pellets, fit for human consumption :</td>
<td>WO</td>
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<tr>
<td>0307.99</td>
<td>--Live, fresh or chilled</td>
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<tr>
<td>0307.19</td>
<td>Other</td>
<td>WO</td>
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<tr>
<td>0308.41</td>
<td>Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.</td>
<td></td>
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<tr>
<td>0308.11</td>
<td>--Sea cucumbers (Stichopus japonicus, Holothuroidea) :</td>
<td>WO</td>
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<tr>
<td>0308.19</td>
<td>Other</td>
<td>WO</td>
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</tr>
<tr>
<td>0308.21</td>
<td>Other, including flours, meals and pellets, fit for human consumption :</td>
<td>WO</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0308.29</td>
<td>Other</td>
<td>WO</td>
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<td>0308.30</td>
<td>Other</td>
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<tr>
<td>0308.90</td>
<td>Other</td>
<td>WO</td>
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<tr>
<td>04.01</td>
<td>Dairy produce; birds’ eggs; natural honey; edible products of animal origin, not elsewhere specified or included</td>
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<tr>
<td>0401.10</td>
<td>Milk and cream, not concentrated nor containing added sugar or other sweetening matter.</td>
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<tr>
<td>0401.20</td>
<td>Of a fat content, by weight, exceeding 1% but not exceeding 6%</td>
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<tr>
<td>0401.40</td>
<td>Of a fat content, by weight, exceeding 6% but not exceeding 10%</td>
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<td>0401.50</td>
<td>Of a fat content, by weight, exceeding 10%</td>
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<tr>
<td>0402</td>
<td>Milk and cream, concentrated or containing added sugar or other</td>
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<td>Chapter</td>
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<td>Subheading (HS 2012)</td>
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<tr>
<td></td>
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<td>sweetening matter.</td>
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<tr>
<td>0402.10</td>
<td></td>
<td>-In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%</td>
<td>CC or RVC(45)</td>
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</tr>
<tr>
<td></td>
<td></td>
<td>-In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% :</td>
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<tr>
<td>0402.21</td>
<td></td>
<td>--Not containing added sugar or other sweetening matter</td>
<td>CC or RVC(45)</td>
<td></td>
</tr>
<tr>
<td>0402.29</td>
<td></td>
<td>--Other</td>
<td>CC or RVC(45)</td>
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<tr>
<td></td>
<td></td>
<td>-Other :</td>
<td></td>
<td></td>
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<tr>
<td>0402.91</td>
<td></td>
<td>--Not containing added sugar or other sweetening matter</td>
<td>CC or RVC(45)</td>
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<tr>
<td>0402.99</td>
<td></td>
<td>--Other</td>
<td>CTSH</td>
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<td>04.03</td>
<td></td>
<td>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.</td>
<td></td>
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<td>0403.10</td>
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<td>-Yogurt</td>
<td>CTH, provided that products of Heading 04.03 do not contain materials of / from milk imported from a non-Party over 50% by weight of the total raw material of / from milk or RVC(45)</td>
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<tr>
<td>0403.90</td>
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<td>-Other</td>
<td>CTH, provided that products of Heading 04.03 do not contain materials of / from milk imported from a non-Party over 50% by weight of the total raw material of / from milk or RVC(45)</td>
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<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<td>04.04</td>
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<td>0404.10</td>
<td>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.</td>
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<td>0404.90</td>
<td>-Other</td>
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<td>Butter</td>
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<td>-Dairy spreads</td>
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<td>0405.90</td>
<td>-Other</td>
<td>WO</td>
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<td>04.06</td>
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<td>0406.10</td>
<td>Fresh (unripened or uncured) cheese, including whey cheese, and curd</td>
<td>WO</td>
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<td></td>
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<td>0406.20</td>
<td>-Grated or powdered cheese, of all kinds</td>
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<td></td>
<td></td>
<td>0406.30</td>
<td>-Processed cheese, not grated or powdered</td>
<td>CTH, provided that products of Subheading 0406.30 do not contain materials of / from milk imported from a non-Party over 50% by weight of the total raw material of / from milk; or RVC(45)</td>
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<td>0406.40</td>
<td>-Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti</td>
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<td></td>
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<td>0406.90</td>
<td>-Other cheese</td>
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<td>04.07</td>
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<td>0407.11</td>
<td>Fertilised eggs for incubation :</td>
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<td>0407.19</td>
<td>-Other</td>
<td>WO</td>
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<td>0407.21</td>
<td>-Other fresh eggs :</td>
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<td>0407.29</td>
<td>-Other</td>
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<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<td>04.08</td>
<td>0407.90</td>
<td>-Other</td>
<td>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.</td>
<td>WO</td>
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<tr>
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<td>0407.90</td>
<td>-Egg yolks :</td>
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<td>0408.11</td>
<td>--Dried</td>
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<td>--Dried</td>
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<td>0408.99</td>
<td>--Other</td>
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<td>Natural honey.</td>
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<td>04.10</td>
<td>0410.00</td>
<td>Edible products of animal origin, not elsewhere specified or included.</td>
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<td>05.01</td>
<td>0501.00</td>
<td>Human hair, unworked, whether or not washed or scoured; waste of human hair.</td>
<td></td>
<td>WO</td>
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<td>05.02</td>
<td>0502.10</td>
<td>-Pigs', hogs' or boars' bristles and hair and waste thereof</td>
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<td>WO</td>
</tr>
<tr>
<td></td>
<td>0502.90</td>
<td>-Other</td>
<td></td>
<td>WO</td>
</tr>
<tr>
<td>05.04</td>
<td>0504.00</td>
<td>Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.</td>
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<td>WO</td>
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<td>05.05</td>
<td>0505.10</td>
<td>-Feathers of a kind used for stuffing; down</td>
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<td>0505.90</td>
<td>-Other</td>
<td></td>
<td>WO</td>
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<tr>
<td>05.06</td>
<td>0506.10</td>
<td>-Ossein and bones treated with acid</td>
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<td>WO</td>
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<tr>
<td></td>
<td>0506.90</td>
<td>-Other</td>
<td></td>
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<td>05.07</td>
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<td>05.07.10</td>
<td>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.</td>
<td>WO</td>
</tr>
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<td></td>
<td>05.07.90</td>
<td>-Ivory; ivory powder and waste</td>
<td>WO</td>
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<tr>
<td>05.08</td>
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<td>05.08.00</td>
<td>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.</td>
<td>WO</td>
</tr>
<tr>
<td>05.10</td>
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<td>05.10.00</td>
<td>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.</td>
<td>WO</td>
</tr>
<tr>
<td>05.11</td>
<td></td>
<td>05.11.10</td>
<td>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.</td>
<td>WO</td>
</tr>
<tr>
<td></td>
<td></td>
<td>05.11.91</td>
<td>--Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3</td>
<td>WO</td>
</tr>
<tr>
<td></td>
<td></td>
<td>05.11.99</td>
<td>--Other</td>
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<tr>
<td><strong>SECTION II : VEGETABLE PRODUCTS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>06</td>
<td></td>
<td>06.01</td>
<td>Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>06.01.10</td>
<td>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.</td>
<td>WO</td>
</tr>
<tr>
<td></td>
<td></td>
<td>06.01.20</td>
<td>-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots</td>
<td>WO</td>
</tr>
<tr>
<td>06.02</td>
<td></td>
<td>06.02.10</td>
<td>Other live plants (including their roots), cuttings and slips; mushroom spawn.</td>
<td>WO</td>
</tr>
<tr>
<td></td>
<td></td>
<td>06.02.20</td>
<td>-Unrooted cuttings and slips</td>
<td>WO</td>
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<td></td>
<td></td>
<td>06.02.20</td>
<td>-Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts</td>
<td>WO</td>
</tr>
<tr>
<td></td>
<td></td>
<td>06.02.30</td>
<td>-Rhododendrons and azaleas, grafted or not</td>
<td>WO</td>
</tr>
<tr>
<td></td>
<td></td>
<td>06.02.40</td>
<td>-Roses, grafted or not</td>
<td>WO</td>
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<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td></td>
<td></td>
<td>0602.90</td>
<td>-Other</td>
<td></td>
</tr>
<tr>
<td>06.03</td>
<td></td>
<td>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>0603.90</td>
<td>-Other</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>0603.03</td>
<td>Fresh</td>
<td></td>
</tr>
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<td></td>
<td></td>
<td>0603.11</td>
<td>--Roses</td>
<td>WO</td>
</tr>
<tr>
<td></td>
<td></td>
<td>0603.12</td>
<td>--Carnations</td>
<td>WO</td>
</tr>
<tr>
<td></td>
<td></td>
<td>0603.13</td>
<td>--Orchids</td>
<td>WO</td>
</tr>
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<td></td>
<td></td>
<td>0603.14</td>
<td>--Chrysanthemums</td>
<td>WO</td>
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<td></td>
<td></td>
<td>0603.15</td>
<td>--Lilies (Lilium spp.)</td>
<td>WO</td>
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<td></td>
<td></td>
<td>0603.19</td>
<td>--Other</td>
<td>WO</td>
</tr>
<tr>
<td>06.04</td>
<td></td>
<td>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.</td>
<td></td>
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<td></td>
<td></td>
<td>0604.20</td>
<td>-Fresh</td>
<td>WO</td>
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<td></td>
<td>0604.90</td>
<td>-Other</td>
<td>WO</td>
</tr>
<tr>
<td>07</td>
<td></td>
<td>Edible vegetables and certain roots and tubers</td>
<td></td>
<td></td>
</tr>
<tr>
<td>07.01</td>
<td></td>
<td>Potatoes, fresh or chilled.</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>0701.10</td>
<td>-Seed</td>
<td>WO</td>
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<td></td>
<td></td>
<td>0701.90</td>
<td>Other</td>
<td>WO</td>
</tr>
<tr>
<td>07.02</td>
<td></td>
<td>Tomatoes, fresh or chilled.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>0702.00</td>
<td></td>
<td>WO</td>
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<tr>
<td>07.03</td>
<td></td>
<td>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.</td>
<td></td>
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</tr>
<tr>
<td></td>
<td></td>
<td>0703.10</td>
<td>-Onions and shallots</td>
<td>WO</td>
</tr>
<tr>
<td></td>
<td></td>
<td>0703.20</td>
<td>-Garlic</td>
<td>WO</td>
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<tr>
<td></td>
<td></td>
<td>0703.90</td>
<td>-Leeks and other alliaceous vegetables</td>
<td>WO</td>
</tr>
<tr>
<td>07.04</td>
<td></td>
<td>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</td>
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</tr>
<tr>
<td></td>
<td></td>
<td>0704.10</td>
<td>-Cauliflowers and headed broccoli</td>
<td>WO</td>
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<td></td>
<td></td>
<td>0704.20</td>
<td>-Brussels sprouts</td>
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<td></td>
<td>0704.90</td>
<td>-Other</td>
<td>WO</td>
</tr>
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<td>07.05</td>
<td></td>
<td>Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled.</td>
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<td></td>
<td></td>
<td>0705.11</td>
<td>--Cabbage lettuce (head lettuce)</td>
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<tr>
<td>0705.19</td>
<td>--Other</td>
<td>Chicory :</td>
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<tr>
<td>0705.21</td>
<td>Witloof chicory (Cichorium intybus var. foliosum)</td>
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<tr>
<td>0705.29</td>
<td>--Other</td>
<td></td>
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<td>07.06</td>
<td></td>
<td>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</td>
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<tr>
<td>0706.10</td>
<td>-Carrots and turnips</td>
<td></td>
<td></td>
<td>WO</td>
</tr>
<tr>
<td>0706.90</td>
<td>-Other</td>
<td></td>
<td></td>
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<tr>
<td>07.07</td>
<td></td>
<td>Cucumbers and gherkins, fresh or chilled.</td>
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<td>07.08</td>
<td></td>
<td>Leguminous vegetables, shelled or unshelled, fresh or chilled.</td>
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<tr>
<td>0708.10</td>
<td>-Peas (Pisum sativum)</td>
<td></td>
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<tr>
<td>0708.20</td>
<td>-Beans (Vigna spp., Phaseolus spp.)</td>
<td></td>
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</tr>
<tr>
<td>0708.90</td>
<td>-Other leguminous vegetables</td>
<td></td>
<td></td>
<td>WO</td>
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<tr>
<td>07.09</td>
<td></td>
<td>Other vegetables, fresh or chilled.</td>
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<td>WO</td>
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<tr>
<td>0709.20</td>
<td>-Asparagus</td>
<td></td>
<td></td>
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<tr>
<td>0709.30</td>
<td>-Aubergines (egg-plants)</td>
<td></td>
<td></td>
<td>WO</td>
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<tr>
<td>0709.40</td>
<td>-Celery other than celeriac</td>
<td></td>
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<td></td>
<td>-Mushrooms and truffles :</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>0709.51</td>
<td>--Mushrooms of the genus Agaricus</td>
<td></td>
<td></td>
<td>WO</td>
</tr>
<tr>
<td>0709.59</td>
<td>--Other</td>
<td></td>
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<tr>
<td>0709.60</td>
<td>-Fruits of the genus Capsicum or of the genus Pimenta</td>
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<td>0709.70</td>
<td>-Spinach, New Zealand spinach and orache spinach (garden spinach)</td>
<td></td>
<td></td>
<td>WO</td>
</tr>
<tr>
<td></td>
<td>-Other :</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>0709.91</td>
<td>--Globe artichokes</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>0709.92</td>
<td>--Olives</td>
<td></td>
<td></td>
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<tr>
<td>0709.93</td>
<td>--Pumpkins, squash and gourds (Cucurbita spp.)</td>
<td></td>
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<tr>
<td>0709.99</td>
<td>--Other</td>
<td></td>
<td></td>
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<tr>
<td>07.10</td>
<td></td>
<td>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</td>
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</tr>
<tr>
<td>0710.10</td>
<td>-Potatoes</td>
<td></td>
<td></td>
<td>WO</td>
</tr>
<tr>
<td></td>
<td>-Leguminous vegetables, shelled or unshelled :</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0710.21</td>
<td>--Peas (Pisum sativum)</td>
<td></td>
<td></td>
<td>WO</td>
</tr>
<tr>
<td>0710.22</td>
<td>--Beans (Vigna spp., Phaseolus spp.)</td>
<td></td>
<td></td>
<td>WO</td>
</tr>
<tr>
<td>0710.29</td>
<td>--Other</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>0710.30</td>
<td>-Spinach, New Zealand spinach and orache spinach (garden spinach)</td>
<td></td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>0710.40</td>
<td>-Sweet corn</td>
<td></td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>0710.80</td>
<td>-Other vegetables</td>
<td></td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>0710.90</td>
<td>-Mixtures of vegetables</td>
<td></td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>07.11</td>
<td>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.</td>
<td></td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>0711.20</td>
<td>-Olives</td>
<td></td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>0711.40</td>
<td>-Cucumbers and gherkins</td>
<td></td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>0711.51</td>
<td>Mushrooms and truffles :</td>
<td></td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>0711.59</td>
<td>--Mushrooms of the genus Agaricus</td>
<td></td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>0711.90</td>
<td>--Other vegetables; mixtures of vegetables</td>
<td></td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>07.12</td>
<td>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</td>
<td></td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>0712.20</td>
<td>-Onions</td>
<td></td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>0712.31</td>
<td>Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles :</td>
<td></td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>0712.32</td>
<td>--Mushrooms of the genus Agaricus</td>
<td></td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>0712.33</td>
<td>--Wood ears (Auricularia spp.)</td>
<td></td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>0712.39</td>
<td>--Jelly fungi (Tremella spp.)</td>
<td></td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>0712.90</td>
<td>--Other vegetables; mixtures of vegetables</td>
<td></td>
<td>WO</td>
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</tr>
<tr>
<td>07.13</td>
<td>Dried leguminous vegetables, shelled, whether or not skinned or split.</td>
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<td>WO</td>
<td></td>
</tr>
<tr>
<td>0713.10</td>
<td>-Peas (Pisum sativum)</td>
<td></td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>0713.20</td>
<td>Chickpeas (garbanzos)</td>
<td></td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>0713.31</td>
<td>Beans (Vigna spp. and Phaseolus spp.) :</td>
<td></td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>0713.32</td>
<td>--Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek</td>
<td></td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>0713.33</td>
<td>--Small red (Adzuki) beans (Phaseolus or Vigna angularis)</td>
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<tr>
<td>0713.34</td>
<td>--Kidney beans, including white pea beans (Phaseolus vulgaris)</td>
<td></td>
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<tr>
<td>0713.35</td>
<td>--Bambara beans (Vigna subterranea or Voandzeia subterranea)</td>
<td></td>
<td>WO</td>
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<tr>
<td>0713.39</td>
<td>--Cow peas (Vigna unguiculata)</td>
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<td>WO</td>
<td></td>
</tr>
<tr>
<td>0713.40</td>
<td>--Other</td>
<td></td>
<td>WO</td>
<td></td>
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<tr>
<td>0713.44</td>
<td>--Lentils</td>
<td></td>
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<td>Subheading (HS 2012)</td>
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<tr>
<td>0713.50</td>
<td>-Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)</td>
<td></td>
<td></td>
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<tr>
<td>0713.60</td>
<td>-Pigeon peas (Cajanus cajan)</td>
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<td>WO</td>
</tr>
<tr>
<td>0713.90</td>
<td>-Other</td>
<td></td>
<td></td>
<td>WO</td>
</tr>
<tr>
<td>0714</td>
<td>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.</td>
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<tr>
<td>0714.10</td>
<td>-Manioc (cassava)</td>
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<tr>
<td>0714.20</td>
<td>-Sweet potatoes</td>
<td></td>
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<td>WO</td>
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<tr>
<td>0714.30</td>
<td>-Yams (Dioscorea spp.)</td>
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<td></td>
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<tr>
<td>0714.40</td>
<td>-Taro (Colocasia spp.)</td>
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<tr>
<td>0714.50</td>
<td>-Yautia (Xanthosoma spp.)</td>
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<td>WO</td>
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<tr>
<td>0714.90</td>
<td>-Other</td>
<td></td>
<td></td>
<td>WO</td>
</tr>
<tr>
<td>08</td>
<td>Edible fruit and nuts; peel of citrus fruit or melons</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>08.01</td>
<td>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.</td>
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</tr>
<tr>
<td>0801.11</td>
<td>--Desiccated</td>
<td></td>
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</tr>
<tr>
<td>0801.12</td>
<td>--In the inner shell (endocarp)</td>
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<td></td>
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</tr>
<tr>
<td>0801.19</td>
<td>--Other</td>
<td></td>
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<td>WO</td>
</tr>
<tr>
<td>0801.21</td>
<td>--In shell</td>
<td></td>
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<td>WO</td>
</tr>
<tr>
<td>0801.22</td>
<td>--Shelled</td>
<td></td>
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<td>WO</td>
</tr>
<tr>
<td>0801.31</td>
<td>--In shell</td>
<td></td>
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<td>WO</td>
</tr>
<tr>
<td>0801.32</td>
<td>--Shelled</td>
<td></td>
<td></td>
<td>CTSH</td>
</tr>
<tr>
<td>08.02</td>
<td>Other nuts, fresh or dried, whether or not shelled or peeled.</td>
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<tr>
<td>0802.11</td>
<td>--In shell</td>
<td></td>
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<td>WO</td>
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<tr>
<td>0802.12</td>
<td>--Shelled</td>
<td></td>
<td></td>
<td>CTSH</td>
</tr>
<tr>
<td>0802.21</td>
<td>--In shell</td>
<td></td>
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<td>WO</td>
</tr>
<tr>
<td>0802.22</td>
<td>--Shelled</td>
<td></td>
<td></td>
<td>WO</td>
</tr>
<tr>
<td>0802.31</td>
<td>--In shell</td>
<td></td>
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</tr>
<tr>
<td>0802.32</td>
<td>--Shelled</td>
<td>--Chestnuts (Castanea spp.)</td>
<td>WO</td>
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<td>-Black, white or red currants and gooseberries</td>
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**08.11** Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.

**08.12** Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
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<th>Heading</th>
<th>Subheading (HS 2012)</th>
<th>Product Description</th>
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<td>-Prunes</td>
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<td>-Mixtures of nuts or dried fruits of this Chapter</td>
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<td>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.</td>
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<td>Coffee, tea, mate and spices</td>
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<td>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</td>
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<td>-Fruits of the genus Capsicum or of the genus Pimenta</td>
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Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.
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<td>Other spices : --Mixtures referred to in Note 1 (b) to this Chapter</td>
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|         |               | 0910.99              | Other                                      | A. Thyme ; bay leaves : WO  
B. Other : RVC(40) |
<p>| 10      | Cereals       | 10.01                | Wheat and meslin.                          |                                            |
|         |               | 1001.11              | -Durum wheat : --Seed                      | WO                                         |
|         |               | 1001.19              | -Durum wheat : --Other                     | WO                                         |
|         |               | 1001.91              | -Other : --Seed                           | WO                                         |
|         |               | 1001.99              | -Other : --Other                           | WO                                         |
|         |               | 10.02                | Rye.                                       |                                            |
|         |               | 1002.10              | -Seed                                      | WO                                         |
|         |               | 1002.90              | -Other                                     | WO                                         |
|         |               | 10.03                | Barley.                                    |                                            |
|         |               | 1003.10              | -Seed                                      | WO                                         |
|         |               | 1003.90              | -Other                                     | WO                                         |
|         |               | 10.04                | Oats.                                      |                                            |
|         |               | 1004.10              | -Seed                                      | WO                                         |
|         |               | 1004.90              | -Other                                     | WO                                         |
|         |               | 10.05                | Maize (corn).                              |                                            |
|         |               | 1005.10              | -Seed                                      | WO                                         |
|         |               | 1005.90              | -Other                                     | WO                                         |
|         |               | 10.06                | Rice.                                      |                                            |
|         |               | 1006.10              | -Rice in the husk (paddy or rough)         | WO                                         |
|         |               | 1006.20              | -Husked (brown) rice                       | WO                                         |
|         |               | 1006.30              | -Semi-milled or wholly milled rice, whether or not polished or glazed | WO |
|         |               | 1006.40              | -Broken rice                               | WO                                         |
|         |               | 10.07                | Grain sorghum.                             |                                            |</p>
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<th>Heading</th>
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<td>Cereal flours other than of wheat or meslin.</td>
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<td>1102.20</td>
<td>-Maize (corn) flour</td>
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<tr>
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<td></td>
<td>1102.90</td>
<td>-Other</td>
<td>A. Rice flour, Rye flour: WO B. Others: CC, provided that the materials of Headings 10.03 and 10.06 are WO; or RVC(40), provided that the materials of Headings 10.03 and 10.06 are WO</td>
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<tr>
<td>11.03</td>
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<td>1103.11</td>
<td>-Groats and meal :</td>
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<td></td>
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<td>1103.13</td>
<td>--Of maize (corn)</td>
<td>CC or RVC(40)</td>
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<td></td>
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<td>1103.19</td>
<td>--Of other cereals</td>
<td>CC, provided that the materials of Headings 10.03 and 10.06 are WO; or RVC(40), provided that</td>
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<td>the materials of Headings 10.03 and 10.06 are WO</td>
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<td>11.04</td>
<td></td>
<td>1103.20</td>
<td>-Pellets</td>
<td>CC, provided that the materials of Headings 10.03 and 10.06 are WO; or RVC(40), provided that the materials of Headings 10.03 and 10.06 are WO</td>
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<td>11.04</td>
<td></td>
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<td>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.</td>
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<td></td>
<td></td>
<td>-Rolled or flaked grains:</td>
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<td>CC, provided that the materials of Headings 10.03 and 10.06 are WO; or RVC(40), provided that the materials of Headings 10.03 and 10.06 are WO</td>
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<td>-Flour, meal and powder</td>
<td>CC or RVC(40)</td>
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<td>1105.20</td>
<td>-Flakes, granules and pellets</td>
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<td>11.06</td>
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<td></td>
<td>Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.</td>
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<td>-Of sago or of roots or tubers of heading 07.14</td>
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<td></td>
<td>-Of the products of Chapter 8</td>
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<td>11.07</td>
<td>Malt, whether or not roasted.</td>
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<td></td>
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<td>-Roasted</td>
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<td>11.08</td>
<td>Starches; inulin.</td>
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<td>Starches :</td>
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<td>1108.11</td>
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<td></td>
<td>--Wheat starch</td>
<td>CC or RVC(40)</td>
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<td></td>
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<td>--Maize (corn) starch</td>
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<td>--Potato starch</td>
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<td>--Manioc (cassava) starch</td>
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<td>--Other starches</td>
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<td>-Inulin</td>
<td>CC or RVC(40)</td>
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<td>Wheat gluten, whether or not dried.</td>
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<td>12</td>
<td>Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder</td>
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<td>12.01</td>
<td>Soya beans, whether or not broken.</td>
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<td>1201.10</td>
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<td>1201.90</td>
<td></td>
<td></td>
<td>-Other</td>
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<td>12.02</td>
<td>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.</td>
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<td>-Other :</td>
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<td>1202.41</td>
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<td>--In shell</td>
<td>WO</td>
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<td>1202.42</td>
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<td>--Shelled, whether or not broken</td>
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<td>Copra.</td>
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<td>12.04</td>
<td>Linseed, whether or not broken.</td>
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<td>12.05</td>
<td>Rape or colza seeds, whether or not broken.</td>
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<td>1205.10</td>
<td></td>
<td></td>
<td>-Low erucic acid rape or colza seeds</td>
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<td>Palm nuts and kernels</td>
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<td>Seed</td>
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<td></td>
<td>1207.29</td>
<td>Other</td>
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<td>1207.30</td>
<td>Castor oil seeds</td>
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<td>1207.40</td>
<td>Sesamum seeds</td>
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<td>Mustard seeds</td>
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<td>Safflower (Carthamus tinctorius) seeds</td>
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<td>1207.70</td>
<td>Melon seeds</td>
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<td></td>
<td>1207.91</td>
<td>Poppy seeds</td>
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<td>Other</td>
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<td>12.08</td>
<td>1208.10</td>
<td>Of soya beans</td>
<td>CTH or RVC(40)</td>
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<td>Other</td>
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<td>Sugar beet seeds</td>
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<td>Lucerne (alfalfa) seeds</td>
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<td>Clover (Trifolium spp.) seeds</td>
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<td>Fescue seeds</td>
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<td>Kentucky blue grass (Poa pratensis L.) seeds</td>
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<td>Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds</td>
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<td>Other</td>
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<td>Seeds of herbaceous plants cultivated principally for their flowers</td>
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<td>Vegetable seeds</td>
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<td>Other</td>
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<td>12.10</td>
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<td>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.</td>
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<td>Subheading (HS 2012)</td>
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<td>-Hop cones, neither ground nor powdered nor in the form of pellets</td>
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<td>-Hop cones, ground, powdered or in the form of pellets; lupulin</td>
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<td>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.</td>
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<td>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.</td>
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<td>1212.93</td>
<td>--Locust beans (carob)</td>
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<td>1212.94</td>
<td>--Sugar cane</td>
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<td>--Chicory roots</td>
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<td>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.</td>
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<td>13.01</td>
<td>Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).</td>
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<td>Of liquorice</td>
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<td>Of hops</td>
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<td>Pectic substances, pectinates and pectates</td>
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<td>--Agar-agar</td>
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<td>Vegetable plaitsing materials; vegetable products not elsewhere specified or included</td>
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<td>Vegetable products not elsewhere specified or included</td>
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<td>Cotton linters</td>
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<td>1404.90</td>
<td>Other</td>
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<td>SECTION III : ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES</td>
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<td>15.01</td>
<td>Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes</td>
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<td>1501.10</td>
<td>Lard</td>
<td>CTH or RVC(40)</td>
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<td>1501.20</td>
<td>-Other pig fat</td>
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<td>-Tallow</td>
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<td>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</td>
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<td>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.</td>
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<td>-Fats and oils and their fractions, of fish, other than liver oils.</td>
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<td>-Fats and oils and their fractions, of marine mammals</td>
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<td>Wool grease and fatty substances derived therefrom (including lanolin).</td>
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<td>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</td>
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<td>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</td>
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<td>-Crude oil, whether or not degummed</td>
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<td>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</td>
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<td>--Crude oil, whether or not gossypol has been removed</td>
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<td>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</td>
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<td>- Linseed oil and its fractions :</td>
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<td>-- Other</td>
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<td>- Maize (corn) oil and its fractions :</td>
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<td>-- Other</td>
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<td>1515.30</td>
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<td>- Castor oil and its fractions</td>
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<td>1515.50</td>
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<td>- Sesame oil and its fractions</td>
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<td>15.16</td>
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<td>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.</td>
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<td>- Animal fats and oils and their fractions</td>
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<td>1516.20</td>
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<td>- Vegetable fats and oils and their fractions</td>
<td>CTH or RVC(40)</td>
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<td>15.17</td>
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<td>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.</td>
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<td>1517.10</td>
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<td>- Margarine, excluding liquid margarine</td>
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<td>- Other</td>
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<td>15.18</td>
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<td>Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.</td>
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<td>Glycerol, crude; glycerol waters and glycerol lyes.</td>
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<td>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.</td>
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<td>- Vegetable waxes</td>
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<td>15.22</td>
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<td>1522.00</td>
<td>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</td>
<td>CTH or RVC(40)</td>
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SECTION IV : PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

<table>
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<tr>
<th>16</th>
<th></th>
<th>1601.00</th>
<th>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.</th>
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<tr>
<td>16.02</td>
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<td>Homogenised preparations</td>
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<td>1602.20</td>
<td>Of liver of any animal</td>
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<td></td>
<td>1602.31</td>
<td>Of turkeys</td>
<td>CTH, provided that materials from Chapters 1, 2 and 5 are WO; or RVC(40), provided that materials from Chapters 1, 2 and 5 are WO</td>
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<td>16.32</td>
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<td>Of fowls of the species Gallus domesticus</td>
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<td>1602.41</td>
<td>Of swine :</td>
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<td>Shoulders and cuts thereof</td>
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<td>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</td>
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<td>--Salmon</td>
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<td>--Herrings</td>
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<td>--Tunas, skipjack and bonito (Sarda spp.)</td>
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<td>--Anchovies</td>
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<td>-Other prepared or preserved fish</td>
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<td>-Caviar and caviar substitutes :</td>
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<td>-Crab</td>
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<td>-Shrimps and prawns :</td>
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<td>Sugars and sugar confectionery</td>
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<td>Cane or beet sugar and chemically pure sucrose, in solid form.</td>
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<td>--Beet sugar</td>
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<td>--Containing added flavouring or colouring matter</td>
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<td>1701.99</td>
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<td>17.02</td>
<td>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.</td>
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<td>-Lactose and lactose syrup :</td>
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<td>-Maple sugar and maple syrup</td>
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<td>-Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose</td>
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<td>1702.40</td>
<td>-Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1702.50</td>
<td>-Chemically pure fructose</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1702.60</td>
<td>-Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1702.90</td>
<td>-Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>17.03</td>
<td>Molasses resulting from the extraction or refining of sugar.</td>
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</tr>
<tr>
<td></td>
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<td>1703.10</td>
<td>-Cane molasses</td>
<td>CTH, except from Heading 04.09 and 17.02</td>
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<tr>
<td></td>
<td></td>
<td>1703.90</td>
<td>-Other</td>
<td>CTH, except from Heading 04.09 and 17.02</td>
</tr>
<tr>
<td></td>
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<td>17.04</td>
<td>Sugar confectionery (including white chocolate), not containing cocoa.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>1704.10</td>
<td>-Chewing gum, whether or not sugar-coated</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1704.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>18</td>
<td>Cocoa and cocoa preparations</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>18.01</td>
<td>1801.00 Cocoa beans, whole or broken, raw or roasted.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>18.02</td>
<td>1802.00 Cocoa shells, husks, skins and other cocoa waste.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>18.03</td>
<td>Cocoa paste, whether or not defatted.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>1803.10</td>
<td>-Not defatted</td>
<td>CTH or RVC(40)</td>
</tr>
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<td>Chapter</td>
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<td>Subheading (HS 2012)</td>
<td>Product Description</td>
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<tr>
<td></td>
<td></td>
<td>1803.20</td>
<td>-Wholly or partly defatted</td>
<td>RVC(40)</td>
</tr>
<tr>
<td>18.04</td>
<td>1804.00</td>
<td>Cocoa butter, fat and oil.</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>18.05</td>
<td>1805.00</td>
<td>Cocoa powder, not containing added sugar or other sweetening matter.</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>18.06</td>
<td></td>
<td>Chocolate and other food preparations containing cocoa.</td>
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</tr>
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<td></td>
<td>1806.10</td>
<td>-Cocoa powder, containing added sugar or other sweetening matter</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>1806.20</td>
<td>-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</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>-Other, in blocks, slabs or bars :</td>
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<td></td>
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<tr>
<td></td>
<td>1806.31</td>
<td>--Filled</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>1806.32</td>
<td>--Not filled</td>
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<td>CTH or RVC(40)</td>
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<td></td>
<td>1806.90</td>
<td>-Other</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>19</td>
<td></td>
<td>Preparations of cereals, flour, starch or milk; pastrycooks' products</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19.01</td>
<td></td>
<td>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.</td>
<td></td>
<td></td>
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<td></td>
<td>1901.10</td>
<td>-Preparations for infant use, put up for retail sale</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>1901.20</td>
<td>-Mixes and doughs for the preparation of bakers' wares of heading 19.05</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>1901.90</td>
<td>-Other</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>19.02</td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>-Uncooked pasta, not stuffed or otherwise prepared :</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1902.11</td>
<td>--Containing eggs</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>1902.19</td>
<td>--Other</td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>1902.20</td>
<td>-Stuffed pasta, whether or not cooked or otherwise prepared</td>
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<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>1902.30</td>
<td>-Other pasta</td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>1902.40</td>
<td>-Couscous</td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>19.03</td>
<td>1903.00</td>
<td>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>19.04</td>
<td></td>
<td>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.</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>1904.10</td>
<td>-Prepared foods obtained by the swelling or roasting of cereals or cereal products</td>
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<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>1904.20</td>
<td>-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals</td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>1904.30</td>
<td>-Bulgur wheat</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td>1904.90</td>
<td>-Other</td>
<td></td>
<td></td>
<td>CTH, provided that materials from Chapter 10 are wholly obtained; or RVC(40), provided that materials from Chapter 10 are wholly obtained</td>
</tr>
<tr>
<td>19.05</td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
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<tr>
<td>1905.10</td>
<td>-Crispbread</td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>1905.20</td>
<td>-Gingerbread and the like</td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>-Sweet biscuits; waffles and wafers:</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>1905.31</td>
<td>--Sweet biscuits</td>
<td></td>
<td></td>
<td>CC or RVC(40)</td>
</tr>
<tr>
<td>1905.32</td>
<td>--Waffles and wafers</td>
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<td>CC or RVC(40)</td>
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<tr>
<td>1905.40</td>
<td>-Rusks, toasted</td>
<td>CTH or RVC(40)</td>
<td>bread and similar toasted products</td>
<td></td>
</tr>
<tr>
<td>1905.90</td>
<td>-Other</td>
<td>CC or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Preparations of</td>
<td></td>
<td>vegetables, fruit, nuts or other parts of plants</td>
<td></td>
</tr>
<tr>
<td>20.01</td>
<td>Vegetables,</td>
<td></td>
<td>fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>20.02</td>
<td>Tomatoes</td>
<td>CTH or RVC(40)</td>
<td>prepared or preserved otherwise than by vinegar or acetic acid.</td>
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<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>20.03</td>
<td>Mushrooms and</td>
<td>CTH or RVC(40)</td>
<td>truffles, prepared or preserved otherwise than by vinegar or acetic acid.</td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>20.04</td>
<td>Other vegetables</td>
<td>CTH or RVC(40)</td>
<td>prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</td>
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</tr>
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<td></td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>20.05</td>
<td>Other vegetables</td>
<td>CTH or RVC(40)</td>
<td>prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.</td>
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<td></td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>--Beans, shelled</td>
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<td></td>
<td></td>
<td></td>
<td>--Other</td>
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<td></td>
<td></td>
<td></td>
<td>-Asparagus</td>
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<td></td>
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<td>-Olives</td>
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<td>2005.80</td>
<td>-</td>
<td>-Sweet corn (Zea mays var. saccharata)</td>
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<tr>
<td>2005.80</td>
<td>-</td>
<td>-Other vegetables and mixtures of vegetables</td>
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<td></td>
</tr>
<tr>
<td>2005.91</td>
<td>--</td>
<td>Bamboo shoots</td>
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<td></td>
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<tr>
<td>2005.99</td>
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<td>Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>20.06</td>
<td>2006.00</td>
<td>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).</td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>20.07</td>
<td>2006.00</td>
<td>Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2007.10</td>
<td>-</td>
<td>Homogenised preparations</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>2007.10</td>
<td>-</td>
<td>Other :</td>
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<tr>
<td>2007.91</td>
<td>--</td>
<td>Citrus fruit</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>2007.99</td>
<td>--</td>
<td>Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>20.08</td>
<td>2007.10</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20.08</td>
<td>2007.10</td>
<td>-Nuts, ground-nuts and other seeds, whether or not mixed together :</td>
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<td></td>
</tr>
<tr>
<td>2008.11</td>
<td>--</td>
<td>Ground-nuts</td>
<td>CC, except from Chapter 12</td>
<td></td>
</tr>
<tr>
<td>2008.19</td>
<td>--</td>
<td>Other, including mixtures</td>
<td>CC, except from Chapter 8</td>
<td></td>
</tr>
<tr>
<td>2008.20</td>
<td>-</td>
<td>Pineapples</td>
<td>CC, provided that the materials from Chapter 8 are WO; or RVC(40), provided that the materials from Chapter 8 are WO</td>
<td></td>
</tr>
<tr>
<td>2008.30</td>
<td>-</td>
<td>Citrus fruit</td>
<td>CTH or RVC(40)</td>
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<td>2008.40</td>
<td>-</td>
<td>Pears</td>
<td>CTH or RVC(40)</td>
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<td>2008.50</td>
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<td>Apricots</td>
<td>CTH or RVC(40)</td>
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<td>2008.60</td>
<td>-</td>
<td>Cherries</td>
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<tr>
<td>2008.70</td>
<td>-Peaches, including nectarines</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td>2008.80</td>
<td>-Strawberries</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td>2008.91</td>
<td>--Palm hearts</td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>2008.93</td>
<td>--Cranberries (Vaccinium macrocarpon, Vaccinium oxycocos, Vaccinium vitis-idea)</td>
<td></td>
<td></td>
<td>CC or RVC(40)</td>
</tr>
<tr>
<td>2008.97</td>
<td>--Mixtures</td>
<td></td>
<td></td>
<td>CC or RVC(40)</td>
</tr>
<tr>
<td>2008.99</td>
<td>--Other</td>
<td></td>
<td></td>
<td>CC or RVC(40)</td>
</tr>
<tr>
<td>2009.11</td>
<td>--Frozen</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td>2009.12</td>
<td>--Not frozen, of a Brix value not exceeding 20</td>
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<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>2009.19</td>
<td>--Other</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td>2009.21</td>
<td>--Of a Brix value not exceeding 20</td>
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<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>2009.29</td>
<td>--Other</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td>2009.31</td>
<td>--Of a Brix value not exceeding 20</td>
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<td></td>
<td>CTH or RVC(40)</td>
</tr>
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<td>2009.39</td>
<td>--Other</td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>2009.41</td>
<td>--Of a Brix value not exceeding 20</td>
<td></td>
<td></td>
<td>CC, except from Chapter 8</td>
</tr>
<tr>
<td>2009.49</td>
<td>--Other</td>
<td></td>
<td></td>
<td>CC, except from Chapter 8</td>
</tr>
<tr>
<td>2009.50</td>
<td>-Tomato juice</td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>2009.61</td>
<td>--Of a Brix value not exceeding 30</td>
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<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>2009.69</td>
<td>--Other</td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
</tbody>
</table>

20.09 Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.

-Orange juice :

2009.11 --Frozen | CTH or RVC(40) |
2009.12 --Not frozen, of a Brix value not exceeding 20 | CTH or RVC(40) |
2009.19 --Other | CTH or RVC(40) |

-Grapefruit juice :

2009.21 --Of a Brix value not exceeding 20 | CTH or RVC(40) |
2009.29 --Other | CTH or RVC(40) |

-Juice of any other single citrus fruit :

2009.31 --Of a Brix value not exceeding 20 | CTH or RVC(40) |
2009.39 --Other | CTH or RVC(40) |

-Pineapple juice :

2009.41 --Of a Brix value not exceeding 20 | CC, except from Chapter 8 |
2009.49 --Other | CC, except from Chapter 8 |

-Tomato juice | CTH or RVC(40) |

-Grape juice (including grape must) :

2009.61 --Of a Brix value not exceeding 30 | CTH or RVC(40) |
2009.69 --Other | CTH or RVC(40) |

-Apple juice :
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<th>Heading</th>
<th>Subheading (HS 2012)</th>
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<th>Applicable Product Specific Rule of Origin</th>
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<td></td>
<td></td>
<td>2009.71</td>
<td>--Of a Brix value not exceeding 20</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2009.79</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Juice of any other single fruit or vegetable :</td>
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<td></td>
<td></td>
<td>2009.81</td>
<td>--Cranberries (Vaccinium macrocarpon, Vaccinium oxyccocos, Vaccinium vitis-idea) juice</td>
<td>CC or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2009.89</td>
<td>--Other</td>
<td>CC or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>2009.90</td>
<td>-Mixtures of juices</td>
<td>CC or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>21.01</td>
<td>Miscellaneous edible preparations</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :</td>
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<tr>
<td></td>
<td></td>
<td>2101.11</td>
<td>--Extracts, essences and concentrates</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>2101.12</td>
<td>--Preparations with a basis of extracts, essences or concentrates or with a basis of coffee</td>
<td>CTH or RVC(40)</td>
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<td>2101.20</td>
<td>-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</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2101.30</td>
<td>-Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>21.02</td>
<td>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.</td>
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<td>2102.10</td>
<td>-Active yeasts</td>
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<td></td>
<td></td>
<td>2102.20</td>
<td>-Inactive yeasts; other single-cell micro-organisms, dead</td>
<td>CTH or RVC(40)</td>
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<td>2102.30</td>
<td>-Prepared baking powders</td>
<td>CTH or RVC(40)</td>
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<td>21.03</td>
<td>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</td>
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<td>2103.10</td>
<td>-Soya sauce</td>
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<td>Subheading (HS 2012)</td>
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<td>Applicable Product Specific Rule of Origin</td>
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<td></td>
<td></td>
<td>2103.20</td>
<td>-Tomato ketchup and other tomato sauces</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>2103.30</td>
<td>-Mustard flour and meal and prepared mustard</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>2103.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<td>21.04</td>
<td></td>
<td>Soups and broths and preparations therefor; homogenised composite food preparations.</td>
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<td>2104.10</td>
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<td>-Soups and broths and preparations therefor</td>
<td>CTH</td>
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<td>2104.20</td>
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<td>-Homogenised composite food preparations</td>
<td>CTH; or RVC(40), provided that materials of Subheading 1211.20, 1212.20 and 1302.19 are WO</td>
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<tr>
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<td>2105.00</td>
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<td>Ice cream and other edible ice, whether or not containing cocoa.</td>
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<td>21.06</td>
<td>Food preparations not elsewhere specified or included.</td>
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<td>2106.10</td>
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<td>-Protein concentrates and textured protein substances</td>
<td>CTH or RVC(40)</td>
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<td>2106.90</td>
<td>-Other</td>
<td>CTH; or RVC(40), provided that materials of Subheading 1211.20, 1212.20 and 1302.19 are WO</td>
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<td>22</td>
<td>Beverages, spirits and vinegar</td>
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<tr>
<td></td>
<td>22.01</td>
<td>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</td>
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<td>2201.10</td>
<td>-Mineral waters and aerated waters</td>
<td>CTH or RVC(40)</td>
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<td>2201.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>22.02</td>
<td>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.</td>
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<td>Subheading (HS 2012)</td>
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<td>22.03</td>
<td>2203.00</td>
<td>Beer made from malt.</td>
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<td>CC or RVC(40)</td>
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<td>22.04</td>
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<td>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</td>
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<td>2204.10</td>
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<td>Sparkling wine</td>
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<td>2204.21</td>
<td>In containers holding 2 ℓ or less</td>
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<td>CC or RVC(40)</td>
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<td>2204.29</td>
<td>--Other</td>
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<td></td>
<td>2204.30</td>
<td>--Other grape must</td>
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<td>CTH or RVC(40)</td>
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<td>22.05</td>
<td>2205.10</td>
<td>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td>2205.90</td>
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<td>--In containers holding 2 ℓ or less</td>
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<td>CC or RVC(40)</td>
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<td>22.06</td>
<td>2206.00</td>
<td>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.</td>
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<td>CTH or RVC(40)</td>
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<td>22.07</td>
<td></td>
<td>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</td>
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<tr>
<td>2207.10</td>
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<td>--Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher</td>
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<td>CTH or RVC(40)</td>
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<td>2207.20</td>
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<td>--Ethyl alcohol and other spirits, denatured, of any strength</td>
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<td>CTH or RVC(40)</td>
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<td>22.08</td>
<td>2208.20</td>
<td>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.</td>
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<tr>
<td></td>
<td></td>
<td>--Spirits obtained by distilling grape wine or grape marc</td>
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<td>CC or RVC(40)</td>
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<td>Chapter</td>
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<td>Subheading (HS 2012)</td>
<td>Product Description</td>
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<td>22</td>
<td>Chapter Heading</td>
<td>2208.30 -Whiskies</td>
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<td>2208.40 -Rum and other spirits obtained by distilling fermented sugar-cane products</td>
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<td>2208.50 -Gin and Geneva</td>
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<td>2208.60 -Vodka</td>
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<td>2208.70 -Liqueurs and cordials</td>
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<td>2208.90 -Other</td>
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<td>CTH or RVC(40)</td>
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<td>22.09</td>
<td>2209.00 Vinegar and substitutes for vinegar obtained from acetic acid.</td>
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<td>23.01</td>
<td></td>
<td>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>2301.10 -Flours, meals and pellets, of meat or meat offal; greaves</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>2301.20 -Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates</td>
<td></td>
<td>CC</td>
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<td>23.02</td>
<td></td>
<td>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.</td>
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<td>2302.10 -Of maize (corn)</td>
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<td>2302.30 -Of wheat</td>
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<td>2302.40 -Of other cereals</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>2302.50 -Of leguminous plants</td>
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<td>CTH or RVC(40)</td>
</tr>
<tr>
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<td>23.03</td>
<td></td>
<td>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.</td>
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<td>2303.10 -Residues of starch manufacture and similar residues</td>
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<td>CTH or RVC(40)</td>
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<td>2303.20 -Beet-pulp, bagasse and other waste of sugar manufacture</td>
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<td>2303.30 -Brewing or distilling dregs and waste</td>
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<td>23.04</td>
<td>2304.00 Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.</td>
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</tr>
<tr>
<td>23.05</td>
<td>2305.00</td>
<td>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.</td>
<td>CTH or RVC(40)</td>
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<td>23.06</td>
<td>2306.10</td>
<td>- Of cotton seeds</td>
<td>CTH or RVC(40)</td>
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<td>2306.20</td>
<td>- Of linseed</td>
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<td>2306.30</td>
<td>- Of sunflower seeds</td>
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<td>2306.41</td>
<td>-- Of low erucic acid rape or colza seeds</td>
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<td>2306.49</td>
<td>-- Other</td>
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<td>2306.50</td>
<td>- Of coconut or copra</td>
<td>CC, provided that the materials from Chapter 8 are WO; or RVC(40), provided that the materials from Chapter 8 are WO</td>
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<td>2306.60</td>
<td>- Of palm nuts or kernels</td>
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<td>2306.90</td>
<td>- Other</td>
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<td>23.07</td>
<td>2307.00</td>
<td>Wine lees; argol.</td>
<td>CTH or RVC(40)</td>
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<td>23.08</td>
<td>2308.00</td>
<td>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.</td>
<td>CC, provided that the materials from Chapter 8 are WO; or RVC(40), provided that the materials from Chapter 8 are WO</td>
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<td>Preparations of a kind used in animal feeding.</td>
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<td>2309.10</td>
<td>- Dog or cat food, put up for retail sale</td>
<td>CTH or RVC(40)</td>
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<td>2309.90</td>
<td>- Other</td>
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<td>24</td>
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<td>Tobacco and manufactured Tobacco</td>
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<td>--Tobacco, not stemmed/stripped</td>
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<td>--Tobacco, partly or wholly stemmed/stripped</td>
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<td>2401.30</td>
<td>-Tobacco refuse</td>
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<td>24.02</td>
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<td>2402.10</td>
<td>-Cigars, cheroots and cigarillos, containing tobacco</td>
<td>CTH</td>
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<td>2402.20</td>
<td>-Cigarettes containing tobacco</td>
<td>CTH, provided that the value of non-originating materials of Heading 24.03 does not exceed 60% of the FOB value of the good.</td>
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<td>2402.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<td>24.03</td>
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<td>2403.11</td>
<td>--Water pipe tobacco specified in Subheading Note 1 to this Chapter</td>
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<td>2403.19</td>
<td>-Other</td>
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<td>2403.91</td>
<td>--&quot;Homogenised&quot; or &quot;reconstituted&quot; tobacco</td>
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<td>2403.99</td>
<td>--Other</td>
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SECTION V : MINERAL PRODUCTS

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<td>25</td>
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<td>2501.00</td>
<td>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.</td>
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<td>25.02</td>
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<td>Unroasted iron pyrites.</td>
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<td>25.03</td>
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<td>2503.00</td>
<td>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.</td>
<td>CTH or RVC(40)</td>
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<td>25.04</td>
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<td>2504.10</td>
<td>Natural graphite.</td>
<td>CTH or</td>
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<td>Chapter</td>
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<td>2504.90 -Other</td>
<td>Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.</td>
<td>CTH or RVC(40)</td>
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<td>25.05</td>
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<td>2505.10 -Silica sands and quartz sands</td>
<td>CTH or RVC(40)</td>
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<td>2505.90 -Other</td>
<td>Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.</td>
<td>CTH or RVC(40)</td>
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<td>25.06</td>
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<td>2506.10 -Quartz</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
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<td></td>
<td>2506.20 -Quartzite</td>
<td>Quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>2507.00</td>
<td>Kaolin and other kaolinic clays, whether or not calcined.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>25.07</td>
<td></td>
<td>2508.10 -Bentonite</td>
<td>Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2508.30 -Fire-clay</td>
<td>Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2508.40 -Other clays</td>
<td>Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2508.50 -Andalusite, kyanite and sillimanite</td>
<td>Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2508.60 -Mullite</td>
<td>Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2508.70 -Chamotte or dinas earths</td>
<td>Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>25.09</td>
<td></td>
<td>2509.00 -Chalk</td>
<td>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>25.10</td>
<td></td>
<td>2510.10 -Unground</td>
<td>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2510.20 -Ground</td>
<td>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>25.11</td>
<td></td>
<td>2511.10 -Natural barium sulphate (barytes)</td>
<td>Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
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<td>25.12</td>
<td></td>
<td>2512.00</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>25.13</td>
<td></td>
<td>2513.10</td>
<td>Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2513.20</td>
<td>Emery, natural corundum, natural garnet and other natural abrasives</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>25.14</td>
<td></td>
<td>2514.00</td>
<td>Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>25.15</td>
<td></td>
<td>2515.11</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2515.12</td>
<td>Marble and travertine :</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>2515.20</td>
<td>Ecaussine and other calcareous monumental or building stone; alabaster</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>25.16</td>
<td></td>
<td>2516.11</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2516.12</td>
<td>Granite :</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>2516.20</td>
<td>Sandstone</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2516.90</td>
<td>Other monumental or building stone</td>
<td>CTH or RVC(40)</td>
</tr>
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<td>25.17</td>
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<td>2517.10</td>
<td>Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2517.20</td>
<td>-Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2517.30</td>
<td>-Tarred macadam</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2517.41</td>
<td>--Of marble</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>2517.49</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>25.18</td>
<td></td>
<td>2518.10</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2518.20</td>
<td>-Calcined or sintered dolomite</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2518.30</td>
<td>-Dolomite ramming mix</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>25.19</td>
<td></td>
<td>2519.10</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
</tr>
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<td></td>
<td></td>
<td>2519.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
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<tr>
<td>25.20</td>
<td></td>
<td>2520.10 -Gypsum; anhydrite</td>
<td>CTH or RVC(40)</td>
<td></td>
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<td></td>
<td></td>
<td>2520.20 -Plasters</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>25.21</td>
<td></td>
<td>2521.00 Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>25.22</td>
<td></td>
<td>2522.10 -Quicklime</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>2522.20 -Slaked lime</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>2522.30 -Hydraulic lime</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>25.23</td>
<td></td>
<td>2523.10 -Cement clinkers</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>2523.21 --White cement, whether or not artificially coloured</td>
<td>CTH or RVC(40)</td>
<td></td>
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<td></td>
<td></td>
<td>2523.29 --Other</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>2523.30 --Aluminous cement</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>2523.90 --Other hydraulic cements</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>25.24</td>
<td></td>
<td>2524.10 -Crocidolite</td>
<td>CTH or RVC(40)</td>
<td></td>
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<td></td>
<td></td>
<td>2524.90 -Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>25.25</td>
<td></td>
<td>2525.10 -Crude mica and mica rifted into sheets or splittings</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>2525.20 -Mica powder</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>2525.30 -Mica waste</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>25.26</td>
<td></td>
<td>2526.00 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.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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</tr>
<tr>
<td>2526.10</td>
<td>-</td>
<td>Not crushed, not powdered</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>2526.20</td>
<td>-</td>
<td>Crushed or powdered</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>2528.00</td>
<td>25.28</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>2529.10</td>
<td>25.29</td>
<td>Feldspar; leucite; nepheline and nepheline syenite; fluor spar.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>2529.20</td>
<td></td>
<td>-Feldspar</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>-Fluorspar :</td>
<td></td>
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</tr>
<tr>
<td>2529.21</td>
<td>2529</td>
<td>--Containing by weight 97% or less of calcium fluoride</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>2529.22</td>
<td>2529</td>
<td>--Containing by weight more than 97% of calcium fluoride</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>2529.30</td>
<td>2529</td>
<td>Leucite; nepheline and nepheline syenite</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>2530.10</td>
<td>25.30</td>
<td>Mineral substances not elsewhere specified or included.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>2530.20</td>
<td>2530</td>
<td>-Vermiculite, perlite and chlorites, unexpanded</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>2530.90</td>
<td>2530</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>2601.10</td>
<td>26.01</td>
<td>Iron ores and concentrates, including roasted iron pyrites.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>2601.11</td>
<td>26.01</td>
<td>--Non-agglomerated</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>2601.12</td>
<td>26.01</td>
<td>--Agglomerated</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>2601.20</td>
<td>26.01</td>
<td>Roasted iron pyrites</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>2602.00</td>
<td>26.02</td>
<td>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>2603.00</td>
<td>26.03</td>
<td>Copper ores and concentrates.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>2604.00</td>
<td>26.04</td>
<td>Nickel ores and concentrates.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>2605.00</td>
<td>26.05</td>
<td>Cobalt ores and concentrates.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>2606.00</td>
<td>26.06</td>
<td>Aluminium ores and concentrates.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading (HS 2012)</td>
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<tr>
<td>26.07</td>
<td>2607.00</td>
<td>Lead ores and concentrates.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>26.08</td>
<td>2608.00</td>
<td>Zinc ores and concentrates.</td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>26.09</td>
<td>2609.00</td>
<td>Tin ores and concentrates.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>26.10</td>
<td>2610.00</td>
<td>Chromium ores and concentrates.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>26.11</td>
<td>2611.00</td>
<td>Tungsten ores and concentrates.</td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>26.12</td>
<td></td>
<td>Uranium or thorium ores and concentrates.</td>
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<tr>
<td></td>
<td>2612.10</td>
<td>-Uranium ores and concentrates</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2612.20</td>
<td>-Thorium ores and concentrates</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>26.13</td>
<td></td>
<td>Molybdenum ores and concentrates.</td>
<td></td>
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<tr>
<td></td>
<td>2613.10</td>
<td>-Roasted</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2613.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>26.14</td>
<td>2614.00</td>
<td>Titanium ores and concentrates.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>26.15</td>
<td></td>
<td>Niobium, tantalum, vanadium or zirconium ores and concentrates.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2615.10</td>
<td>-Zirconium ores and concentrates</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2615.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>26.16</td>
<td></td>
<td>Precious metal ores and concentrates.</td>
<td></td>
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<td></td>
<td>2616.10</td>
<td>-Silver ores and concentrates</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2616.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>26.17</td>
<td></td>
<td>Other ores and concentrates.</td>
<td></td>
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<tr>
<td></td>
<td>2617.10</td>
<td>-Antimony ores and concentrates</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2617.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>26.18</td>
<td>2618.00</td>
<td>Granulated slag (slag sand) from the manufacture of iron or steel.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>26.19</td>
<td>2619.00</td>
<td>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>26.20</td>
<td></td>
<td>Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds.</td>
<td></td>
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<tr>
<td></td>
<td>2620.11</td>
<td>--Hard zinc spelter</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2620.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
<td></td>
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<td></td>
<td></td>
<td>2620.21</td>
<td>-Containing mainly lead:</td>
<td></td>
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<td></td>
<td></td>
<td>2620.29</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2620.30</td>
<td>-Containing mainly copper</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
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<td>-Containing mainly aluminium</td>
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<td>2620.60</td>
<td>-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</td>
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<td>--Containing antimony, beryllium, cadmium, chromium or their mixtures</td>
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<td>Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.</td>
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<td>-Ash and residues from the incineration of municipal waste</td>
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<td>27.01</td>
<td>Mineral fuels, mineral oils and products of their distillation; Bituminous substances; Mineral waxes</td>
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<td>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</td>
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<td>2701.12</td>
<td>-Coal, whether or not pulverised, but not agglomerated:</td>
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<td>-Briquettes, ovoids and similar solid fuels manufactured from coal</td>
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<td>Lignite, whether or not agglomerated, excluding jet.</td>
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<td>-Lignite, whether or not pulverised, but not agglomerated</td>
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<td>-Agglomerated lignite</td>
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<td>Peat (including peat litter), whether or not agglomerated.</td>
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<td>27.04</td>
<td>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.</td>
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<td>Subheading</td>
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<td>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.</td>
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<td>Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.</td>
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<td>27.07</td>
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<td>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.</td>
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<td>-Benzol (benzene)</td>
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<td>-Toluol (toluene)</td>
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<td>2707.30</td>
<td>-Xylol (xylenes)</td>
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<td>-Naphthalene</td>
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<td>2707.50</td>
<td>-Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250°C by the ASTM D 86 method</td>
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<td>--Creosote oils</td>
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<td>--Other</td>
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<td>Pitch and pitch coke, obtained from coal tar or from other mineral tars.</td>
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<td>-Pitch coke</td>
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<td>Petroleum oils and oils obtained from bituminous minerals, crude.</td>
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<td>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.</td>
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<td>--Light oils and preparations</td>
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<td>-Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel and other than waste oils</td>
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<td>-Waste oils:</td>
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<td>-Liquefied:</td>
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<td>--Butanes</td>
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<td>--Ethylene, propylene, butylene and butadiene</td>
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<td>-In gaseous state:</td>
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<td>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.</td>
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<td>-Paraffin wax containing by weight less than 0.75% of oil</td>
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<td>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.</td>
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<td>Subheading (HS 2012)</td>
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<td>2713.11</td>
<td>-Petroleum coke :</td>
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<td>--Not calcined</td>
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<td>2713.20</td>
<td>--Calcined</td>
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<td>-Petroleum bitumen</td>
<td>CTH or RVC(40)</td>
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<td>-Other residues of petroleum oils or of oils obtained from bituminous minerals</td>
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<td>2715.00</td>
<td>-Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.</td>
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<td>-Bituminous or oil shale and tar sands</td>
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<td>-Other</td>
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<td>2714.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<td>2715.00</td>
<td>-bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cutbacks).</td>
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<td>2716.00</td>
<td>-Electrical energy. (optional heading)</td>
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SECTION VI: PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

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<td>28</td>
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<td>2801.10</td>
<td>Fluorine, chlorine, bromine and iodine.</td>
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<td>-Chlorine</td>
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<td>-Iodine</td>
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<td>-Fluorine; bromine</td>
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<td>Sulphur, sublimed or precipitated; colloidal sulphur.</td>
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<td>Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).</td>
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<td>2804.10</td>
<td>Hydrogen, rare gases and other non-metals.</td>
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<td>2804.21</td>
<td>-Hydrogen</td>
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<td>-Rare gases :</td>
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<td>--Argon</td>
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<td>-Nitrogen</td>
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<td>-Oxygen</td>
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<td>2804.50 -Boron; tellurium</td>
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<td>2804.61 --Silicon :</td>
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<td>2804.61 --Containing by weight not less than 99.99 % of silicon</td>
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<td>2804.69 --Other</td>
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<td>2804.70 -Phosphorus</td>
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<td>2804.80 -Arsenic</td>
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<td>2804.90 -Selenium</td>
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<td>28.05 Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.</td>
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<td>2805.12 --Sodium</td>
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<td>2805.12 --Calcium</td>
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<td>2805.30 -Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed</td>
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<td>2805.40 -Mercury</td>
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<td>28.06 Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.</td>
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<td>2806.10 -Hydrogen chloride (hydrochloric acid)</td>
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<td>2806.20 -Chlorosulphuric acid</td>
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<td>28.07 Sulphuric acid; oleum.</td>
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<td>2807.00 Nitric acid; sulphonitric acids.</td>
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<td>28.09 Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.</td>
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<td>2809.10 -Diphosphorus pentaoxide</td>
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<td>2809.20 -Phosphoric acid and polyphosphoric acids</td>
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<td>28.10 Oxides of boron; boric acids.</td>
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<td>2810.00 Other inorganic acids and other inorganic oxygen compounds of non-metals.</td>
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<td>2811.11 --Hydrogen fluoride (hydrofluoric acid)</td>
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<td>--Silicon dioxide</td>
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<td>-Chlorides and chloride oxides</td>
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<td>-Anhydrous ammonia</td>
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<td>2814.20</td>
<td>-Ammonia in aqueous solution</td>
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<td>--Solid</td>
<td>-Sodium hydroxide (caustic soda) :</td>
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<td>--In aqueous solution (soda lye or liquid soda)</td>
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<td>-Potassium hydroxide (caustic potash)</td>
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<td>-Peroxides of sodium or potassium</td>
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<td>2816.10</td>
<td>-Hydroxide and peroxide of magnesium</td>
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<td>-Oxides, hydroxides and peroxides, of strontium or barium</td>
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<td>Zinc oxide; zinc peroxide.</td>
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<td>-Aluminium oxide, other than artificial corundum</td>
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<td>-Manganese dioxide</td>
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<td>Cobalt oxides and hydroxides; commercial cobalt oxides.</td>
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<td>-Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.</td>
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<td>-Nickel oxides and hydroxides</td>
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<td>Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.</td>
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<td>-Ammonium chloride</td>
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<td>--Of magnesium</td>
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<td>2827.32</td>
<td>--Of aluminium</td>
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<td>--Of nickel</td>
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<td>-Bromides and bromide oxides :</td>
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<td>--Bromides of sodium or of potassium</td>
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<td>-Iodides and iodide oxides</td>
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<td>-Phosphinates (hypophosphites) and phosphonates (phosphites)</td>
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<td>Silicates; commercial alkali metal silicates.</td>
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<td>-Of sodium:</td>
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<td>2840.20 -Other borates</td>
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<td>Salts of oxometallic or peroxometallic acids.</td>
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<td>2841.50 -Other chromates and dichromates; peroxochromates</td>
<td>CTH or RVC(40)</td>
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<td>-Manganites, manganates and permanganates:</td>
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<td>2841.70 -Molybdates</td>
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<td>2841.80 -Tungstates (wolframates)</td>
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<td>28.42</td>
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<td>CTH or RVC(40)</td>
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<td>2842.10 -Double or complex silicates, including aluminosilicates whether or not chemically defined</td>
<td>CTH or RVC(40)</td>
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<td>2842.90 -Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>28.43</td>
<td>Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.</td>
<td>CTH or RVC(40)</td>
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<td>2843.10</td>
<td>-Colloidal precious metals</td>
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<td>2843.21</td>
<td>--Silver compounds :</td>
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<td>2843.29</td>
<td>--Silver nitrate</td>
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<td>--Other</td>
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<td>2843.90</td>
<td>-Gold compounds</td>
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<td>2843.10</td>
<td>-Other compounds; amalgams</td>
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<tr>
<td>28.44</td>
<td>Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.</td>
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<td>2844.10</td>
<td>-Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds</td>
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<td>-Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products</td>
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<td>-Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products</td>
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<td>-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</td>
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<td>-Spent (irradiated) fuel elements (cartridges) of nuclear reactors</td>
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<td>28.46</td>
<td>Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.</td>
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<td>-Cerium compounds</td>
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<td>Hydrogen peroxide, whether or not solidified with urea.</td>
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<td>Carbides, whether or not chemically defined.</td>
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<td>2849.10</td>
<td>-Of calcium</td>
<td>Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.</td>
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<td>-Chemically defined</td>
<td>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.</td>
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<td>29</td>
<td>29.01</td>
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<td>Acyclic hydrocarbons.</td>
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<td>--Ethylene</td>
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<td>--Propene (propylene)</td>
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<td>--Butene (butylene) and isomers thereof</td>
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<td>--Buta1,3-diene and isoprene</td>
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<td>-Xylenes :</td>
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<td>--p-Xylene</td>
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<td>Halogenated derivatives of hydrocarbons.</td>
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<td>-Saturated chlorinated derivatives of acyclic hydrocarbons :</td>
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<td>2903.11</td>
<td>--Chloromethane (methyl chloride) and chloroethane (ethyl chloride)</td>
<td>2903.11--Chloromethane (methyl chloride) and chloroethane (ethyl chloride)</td>
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<td>2903.12</td>
<td>--Dichloromethane (methylene chloride)</td>
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<td>--Chloroform (trichloromethane)</td>
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<td>--Carbon tetrachloride</td>
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<td>2903.15</td>
<td>--Ethylene dichloride (ISO) (1,2-dichloroethane)</td>
<td>2903.15--Ethylene dichloride (ISO) (1,2-dichloroethane)</td>
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<td>-Unsaturated chlorinated derivatives of acyclic hydrocarbons :</td>
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<td>--Vinyl chloride (chloroethylene)</td>
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<td>--Trichloroethylene</td>
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<td>--Tetrachloroethylene (perchloroethylene)</td>
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<td>CTH or RVC(40)</td>
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<td></td>
<td>-Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons</td>
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<td>2903.31</td>
<td>-Ethylene dibromide (ISO) (1,2-dibromoethane)</td>
<td>2903.31--Ethylene dibromide (ISO) (1,2-dibromoethane)</td>
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<td>2903.39</td>
<td>--Other</td>
<td>Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens</td>
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<td>2903.71</td>
<td>--Chlorodifluoromethane</td>
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<td>--Dichlorotrifluoroethanes</td>
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<td>--Chlorodifluoroethanes</td>
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<td>--Dichloropentafluoropropanes</td>
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<td>--Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes</td>
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<td>--Other, perhalogenated only with fluorine and chlorine</td>
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<td>--Other perhalogenated derivatives</td>
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<td>2903.81</td>
<td>--1, 2, 3, 4, 5, 6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)</td>
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<td>--Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)</td>
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<td>2903.91</td>
<td>--Chlorobenzene, o-dichlorobenzene and P-dichlorobenzene</td>
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<td>--Hexachlorobenzene (ISO) and DDT (ISO) (clophenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)</td>
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<td>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</td>
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<td>--Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)</td>
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<td>--Butan-1-ol (n-butyl alcohol)</td>
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<td>--Other butanols</td>
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<td>--Octanol (octyl alcohol) and isomers thereof</td>
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<td>--Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)</td>
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<td>--Acyclic terpene alcohols</td>
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<td>--Ethylene glycol (ethanediol)</td>
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<td>--Propylene glycol (propane-1,2-diol)</td>
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<td>-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)</td>
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<td>Oxygen-function amino-compounds.</td>
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<td>--Aminoaldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:</td>
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<td>-Lactones :</td>
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<td>--Isosafrole</td>
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<td>--1-(1,3-Benzodioxol-5-yl)propane-2-one</td>
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<td>--Safrole</td>
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<td>--Tetrahydrocannabinols (all isomers)</td>
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<td>Heterocyclic compounds with nitrogen hetero-atom(s) only.</td>
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<td>Pyridine and its salts</td>
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<td>Piperidine and its salts</td>
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<td>Malonylurea (barbituric acid) and its salts</td>
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<td>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</td>
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<td>--Other derivatives of malonylurea (barbituric acid); salts thereof</td>
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<td>--Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipep (INN); salts thereof</td>
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<td>CTH or RVC(40)</td>
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<td>--Other</td>
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<td>-Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure</td>
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<td>--Melamine</td>
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<td>2933.69</td>
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<td>-Lactams :</td>
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<td>--6-Hexanelactam (epsilon-caprolactam)</td>
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<td>--Clobazam (INN) and methyprylon (INN)</td>
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<td>--Other lactams</td>
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<td>--Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof</td>
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<td>29.34</td>
<td>Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.</td>
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<td>-Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure</td>
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<td>-Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused</td>
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<td>2934.30</td>
<td>-Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused</td>
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<td>Sulphonamides.</td>
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<td>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.</td>
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<td></td>
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<td>-Vitamins and their derivatives, unmixed :</td>
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<td>29.37</td>
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<td>Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.</td>
<td>CTH or RVC(40)</td>
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<td>-Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues :</td>
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<td>-Steroidal hormones, their derivatives and structural analogues :</td>
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<td>--Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)</td>
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<td>--Halogenated derivatives of corticosteroidal hormones</td>
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<td>--Oestrogens and progestogens</td>
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<td>-Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues</td>
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<td>-Other</td>
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<td>Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</td>
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<td>-Rutoside (rutin) and its derivatives</td>
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<td>Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</td>
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<td>-Alkaloids of opium and their derivatives; salts thereof :</td>
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<td>--Concentrates of poppy straw; buprenorphine (INN), codeine, dihydromorphine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicipfrine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof</td>
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<td>--Fenetylline (INN) and its salts</td>
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<td>--Ergometrine (INN) and its salts</td>
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<td>--Ergotamine (INN) and its salts</td>
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<td>2939.91</td>
<td>--Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof</td>
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<td>Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetics and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.</td>
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<td>-Penicillins and their derivatives with a penicillanic acid structure; salts thereof</td>
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<td>-Streptomycins and their derivatives; salts thereof</td>
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<td>-Tetracyclines and their derivatives; salts thereof</td>
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<td>-Chloramphenicol and its derivatives; salts thereof</td>
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<td>2941.50</td>
<td>-Erythromycin and its derivatives; salts thereof</td>
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<td>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</td>
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<td>Extracts of glands or other organs or of their secretions</td>
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<td>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.</td>
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<td>-Antiseras, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes</td>
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<td>-Vaccines for human medicine</td>
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<td>-Vaccines for veterinary medicine</td>
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<td>Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.</td>
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<td>-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives</td>
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<td>3003.40</td>
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<td>-Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>3003.90</td>
<td></td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
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<td></td>
<td>30.04</td>
<td></td>
<td>Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.</td>
<td></td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
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<tr>
<td>3004.10</td>
<td>-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>3004.20</td>
<td>-Containing other antibiotics</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3004.31</td>
<td>--Containing insulin</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
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<tr>
<td>3004.32</td>
<td>--Containing corticosteroid hormones, their derivatives or structural analogues</td>
<td>CTH or RVC(40)</td>
<td></td>
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</tr>
<tr>
<td>3004.39</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
<td></td>
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</tr>
<tr>
<td>3004.40</td>
<td>-Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3004.50</td>
<td>-Other medicaments containing vitamins or other products of heading 29.36</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3004.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
<td></td>
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</tr>
<tr>
<td>3005.10</td>
<td>-Adhesive dressings and other articles having an adhesive layer</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>3005.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3006.10</td>
<td>-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</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>3006.20</td>
<td>-Blood-grouping reagents</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3006.30</td>
<td>-Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3006.40</td>
<td>-Dental cements and other dental fillings; bone reconstruction cements</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3006.50</td>
<td>-First-aid boxes and kits</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3006.60</td>
<td>-Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides</td>
<td>CTH or RVC(40)</td>
<td></td>
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<td>3006.70</td>
<td>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</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>-Other</td>
<td></td>
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<td></td>
<td></td>
<td>3006.91</td>
<td>Appliances identifiable for ostomy use</td>
<td>CTH or RVC(40)</td>
</tr>
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<td></td>
<td></td>
<td>3006.92</td>
<td>Waste pharmaceuticals</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>31</td>
<td>Fertiliser</td>
<td>3101.00</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3102.10</td>
<td>Urea, whether or not in aqueous solution</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3102.21</td>
<td>Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3102.29</td>
<td>Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3102.30</td>
<td>Ammonium nitrate, whether or not in aqueous solution</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3102.40</td>
<td>Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3102.50</td>
<td>Sodium nitrate</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3102.60</td>
<td>Double salts and mixtures of calcium nitrate and ammonium nitrate</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3102.80</td>
<td>Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3102.90</td>
<td>Other, including mixtures not specified in the foregoing subheadings</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>31</td>
<td>Fertiliser</td>
<td>3103.10</td>
<td>Superphosphates</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3103.90</td>
<td>Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>31</td>
<td>Fertiliser</td>
<td>3104.20</td>
<td>Potassium chloride</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3104.30</td>
<td>Potassium sulphate</td>
<td>CTH or RVC(40)</td>
</tr>
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<td>Heading</td>
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<td></td>
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<td>3104.90 -Other</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>31.05</td>
<td></td>
<td>3105.10 -Other</td>
<td>Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3105.20 -Other</td>
<td>Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3105.30 -Other</td>
<td>Diammonium hydrogenorthophosphate (diammonium phosphate)</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3105.40 -Other</td>
<td>Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3105.51 -Other</td>
<td>Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3105.59 -Other</td>
<td>Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3105.60 -Other</td>
<td>Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3105.90 -Other</td>
<td>Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>32</td>
<td></td>
<td>32.01</td>
<td>Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastic; inks</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3201.10 -Quebracho extract</td>
<td>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3201.20 -Wattle extract</td>
<td>Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3201.90 -Other</td>
<td>Synthetic organic tanning substances</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<td></td>
<td>3202.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>32.03</td>
<td></td>
<td>3203.00</td>
<td>Colouring matter of vegetable or animal origin (including dyes and 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.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>32.04</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>3204.11</td>
<td>--Disperse dyes and preparations based thereon</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3204.12</td>
<td>--Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3204.13</td>
<td>--Basic dyes and preparations based thereon</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3204.14</td>
<td>--Direct dyes and preparations based thereon</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
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<td>3204.15</td>
<td>--Vat dyes (including those usable in that state as pigments) and preparations based thereon</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3204.16</td>
<td>--Reactive dyes and preparations based thereon</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3204.17</td>
<td>--Pigments and preparations based thereon</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
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<td>3204.19</td>
<td>--Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3204.20</td>
<td>-Synthetic organic products of a kind used as fluorescent brightening agents</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3204.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>32.05</td>
<td></td>
<td>3205.00</td>
<td>Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>32.06</td>
<td></td>
<td></td>
<td>Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>-Pigments and preparations based on titanium dioxide :</td>
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<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
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<tr>
<td>3206.11</td>
<td>--</td>
<td>Containing 80 % or more by weight of titanium dioxide calculated on the dry matter</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3206.19</td>
<td>--</td>
<td>Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3206.20</td>
<td>--</td>
<td>Pigments and preparations based on chromium compounds</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td></td>
<td>--</td>
<td>Other colouring matter and other preparations :</td>
<td></td>
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<tr>
<td>3206.41</td>
<td>--</td>
<td>Ultramarine and preparations based thereon</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3206.42</td>
<td>--</td>
<td>Lithopone and other pigments and preparations based on zinc sulphide</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3206.49</td>
<td>--</td>
<td>Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3206.50</td>
<td>--</td>
<td>Inorganic products of a kind used as luminophores</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>32.07</td>
<td>--</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32.08</td>
<td>--</td>
<td>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.</td>
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<tr>
<td>32.09</td>
<td>--</td>
<td>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.</td>
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<td></td>
</tr>
<tr>
<td>3207.10</td>
<td>--</td>
<td>Prepared pigments, prepared opacifiers, prepared colours and similar preparations</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3207.20</td>
<td>--</td>
<td>Vitrifiable enamels and glazes, engobes (slips) and similar preparations</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3207.30</td>
<td>--</td>
<td>Liquid lustres and similar preparations</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3207.40</td>
<td>--</td>
<td>Glass frit and other glass, in the form of powder, granules or flakes</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3208.10</td>
<td>--</td>
<td>Based on polyesters</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3208.20</td>
<td>--</td>
<td>Based on acrylic or vinyl polymers</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3208.90</td>
<td>--</td>
<td>Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3209.10</td>
<td>--</td>
<td>Based on acrylic or vinyl polymers</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3209.90</td>
<td>--</td>
<td>Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>Chapter</td>
<td>Heading</td>
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<tr>
<td>32.10</td>
<td></td>
<td>3210.00</td>
<td>Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>32.11</td>
<td></td>
<td>3211.00</td>
<td>Prepared driers.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>32.12</td>
<td></td>
<td>3212.00</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3212.10</td>
<td>Stamping foils</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3212.90</td>
<td>Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>32.13</td>
<td></td>
<td>3213.00</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3213.10</td>
<td>Colours in sets</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>3213.90</td>
<td>Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>32.14</td>
<td></td>
<td>3214.00</td>
<td>Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3214.10</td>
<td>Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3214.90</td>
<td>Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>32.15</td>
<td></td>
<td>3215.00</td>
<td>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3215.11</td>
<td>Black</td>
<td>CTH or RVC(40)</td>
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<td>3215.19</td>
<td>Other</td>
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<td>3215.90</td>
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<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>33</td>
<td></td>
<td>33</td>
<td>Essential oils and resinoids; perfumery, cosmetic or toilet preparations</td>
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<td>33.01</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>3301.12</td>
<td>--</td>
<td>Essential oils of citrus fruit:</td>
<td></td>
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<tr>
<td>3301.13</td>
<td>--</td>
<td>Of orange</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3301.19</td>
<td>--</td>
<td>Of lemon</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3301.24</td>
<td>--</td>
<td>Of other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3301.25</td>
<td>--</td>
<td>Of orange</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3301.25</td>
<td>--</td>
<td>Of other mints</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3301.29</td>
<td>--</td>
<td>Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>3301.30</td>
<td>-</td>
<td>Resinoids</td>
<td>CTHSH or RVC(40)</td>
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<tr>
<td>3301.90</td>
<td>-</td>
<td>Other</td>
<td>CTH, provided that the materials of Subheading 1211.20 and 1302.19 are WO or RVC(40), provided that the materials of Subheading 1211.20 and 1302.19 are WO</td>
<td></td>
</tr>
<tr>
<td>33.02</td>
<td></td>
<td>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.</td>
<td></td>
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</tr>
<tr>
<td>3302.10</td>
<td>-</td>
<td>Of a kind used in the food or drink industries</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3302.90</td>
<td>-</td>
<td>Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>33.03</td>
<td></td>
<td>Perfumes and toilet waters.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>33.04</td>
<td></td>
<td></td>
<td>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.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3304.10</td>
<td>-Lip make-up preparations</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>3304.20</td>
<td>-Eye make-up preparations</td>
<td>CTH or RVC(40)</td>
</tr>
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<td></td>
<td></td>
<td>3304.30</td>
<td>-Manicure or pedicure preparations</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Other :</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>3304.91</td>
<td>--Powders, whether or not compressed</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>3304.99</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>33.05</td>
<td></td>
<td></td>
<td>Preparations for use on the hair.</td>
<td></td>
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<td></td>
<td></td>
<td>3305.10</td>
<td>-Shampoos</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>3305.20</td>
<td>-Preparations for permanent waving or straightening</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3305.30</td>
<td>-Hair lacquers</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>3305.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>33.06</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>3306.10</td>
<td>-Dentifrices</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>3306.20</td>
<td>-Yarn used to clean between the teeth (dental floss)</td>
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<tr>
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<td></td>
<td>3306.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>33.07</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>3307.10</td>
<td>-Pre-shave, shaving or after-shave preparations</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3307.20</td>
<td>-Personal deodorants and antiperspirants</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>3307.30</td>
<td>-Perfumed bath salts and other bath preparations</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>-Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :</td>
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<td>Subheading (HS 2012)</td>
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<td></td>
<td>3307.41</td>
<td>&quot;Agarbatti&quot; and other odoriferous preparations which operate by burning</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>3307.49</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>3307.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<td>34</td>
<td></td>
<td>3307.41</td>
<td>Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>34.01</td>
<td></td>
<td>3401.11</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3401.19</td>
<td>--For toilet use (including medicated products)</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3401.20</td>
<td>--Soap in other forms</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>3401.30</td>
<td>-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</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>34.02</td>
<td></td>
<td>3402.11</td>
<td>Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>3402.12</td>
<td>--Anionic</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>3402.13</td>
<td>--Cationic</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>3402.19</td>
<td>--Non-ionic</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>3402.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>3402.20</td>
<td>-Preparations put up for retail sale</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>3402.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>34.03</td>
<td></td>
<td></td>
<td>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.</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>-Containing petroleum oils or oils obtained from bituminous minerals :</td>
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</tr>
<tr>
<td></td>
<td></td>
<td>3403.11</td>
<td>--Preparations for the treatment of textile materials, leather, furskins or other materials</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3403.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td></td>
<td>-Other :</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>3403.91</td>
<td>--Preparations for the treatment of textile materials, leather, furskins or other materials</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>3403.99</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td>34.04</td>
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<td>Artificial waxes and prepared waxes.</td>
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<td></td>
<td>3404.20</td>
<td>-Of poly(oxyethylene) (polyethylene glycol)</td>
<td>CTH or RVC(40)</td>
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<td>3404.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>34.05</td>
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<td></td>
<td>Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.</td>
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<tr>
<td></td>
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<td>3405.10</td>
<td>-Polishes, creams and similar preparations for footwear or leather</td>
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</tr>
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<td></td>
<td>3405.20</td>
<td>-Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>3405.30</td>
<td>-Polishes and similar preparations for coachwork, other than metal polishes</td>
<td>CTH or RVC(40)</td>
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<td>3405.40</td>
<td>-Scouring pastes and powders and other scouring preparations</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>3405.90</td>
<td>-Other</td>
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<tr>
<td>34.06</td>
<td></td>
<td>3406.00</td>
<td>Candles, tapers and the like.</td>
<td>CTH or RVC(40)</td>
</tr>
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<td>34.07</td>
<td></td>
<td>3407.00</td>
<td>Modelling pastes, including those put up for children's amusement; preparations known as &quot;dental wax&quot; or as &quot;dental impression compounds&quot;, 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).</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>35</td>
<td>Albuminoidal substances; modified starches; glues; enzymes</td>
<td>35.01</td>
<td>Casein, caseinates and other casein derivatives; casein glues.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3501.10</td>
<td>-Casein</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>3501.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>35.02</td>
<td>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.</td>
<td>-Egg albumin :</td>
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<td>3502.11</td>
<td>--Dried</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>3502.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>3502.20</td>
<td>-Milk albumin, including concentrates of two or more whey proteins</td>
<td>CTH or RVC(40)</td>
</tr>
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<td>3502.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>35.03</td>
<td>Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.</td>
<td>3503.00</td>
<td></td>
<td>CTH or RVC(40)</td>
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<td>35.04</td>
<td>Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.</td>
<td>3504.00</td>
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<td>CTH or RVC(40)</td>
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<td>35.05</td>
<td>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.</td>
<td>3505.10</td>
<td>-Dextrins and other modified starches</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>3505.20</td>
<td>-Glues</td>
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<td>35.06</td>
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<td>3506.10</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>3506.91</td>
<td>Adhesives based on polymers of headings 39.01 to 39.13 or on rubber</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>3506.99</td>
<td>Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>35.07</td>
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<td>3507.10</td>
<td>Enzymes; prepared enzymes not elsewhere specified or included.</td>
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<td>3507.90</td>
<td>Other</td>
<td>CTH or RVC(40)</td>
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<td>36</td>
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<td>3601.00</td>
<td>Propellent powders.</td>
<td>CTH or RVC(40)</td>
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<td>3602.00</td>
<td>Prepared explosives, other than propellent powders.</td>
<td>CTH or RVC(40)</td>
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<td>3603.00</td>
<td>Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
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<td>3604.10</td>
<td>Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>3604.90</td>
<td>Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>3605.00</td>
<td>Matches, other than pyrotechnic articles of heading 36.04.</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>3606.10</td>
<td>Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3606.90</td>
<td>Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>37</td>
<td></td>
<td>37.01</td>
<td>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,</td>
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<th>Chapter</th>
<th>Heading</th>
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<td></td>
<td></td>
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<td>whether or not in packs.</td>
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<td>3701.10</td>
<td>-For X-ray</td>
<td>3701.10</td>
<td>-For X-ray</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>3701.20</td>
<td>-Instant print film</td>
<td>3701.20</td>
<td>-Instant print film</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>3701.30</td>
<td>-Other plates and film, with any side exceeding 255 ㎜</td>
<td>3701.30</td>
<td>-Other plates and film, with any side exceeding 255 ㎜</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3701.91</td>
<td>--For colour photography (polychrome)</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3701.99</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>37.02</td>
<td>Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.</td>
<td>37.02</td>
<td>Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.</td>
<td></td>
</tr>
<tr>
<td>3702.10</td>
<td>-For X-ray</td>
<td>3702.10</td>
<td>-For X-ray</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>-Other film, without perforations, of a width not exceeding 105 ㎜ :</td>
<td>3702.31</td>
<td>--For colour photography (polychrome)</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>--Other, with silver halide emulsion</td>
<td>3702.32</td>
<td>--Other, with silver halide emulsion</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>--Other</td>
<td>3702.39</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>-Other film, without perforations, of a width exceeding 105 ㎜ :</td>
<td>3702.41</td>
<td>--Of a width exceeding 610 ㎜ and of a length exceeding 200 m, for colour photography (polychrome)</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>--Of a width exceeding 610 ㎜ and of a length exceeding 200 m, other than for colour photography</td>
<td>3702.42</td>
<td>--Of a width exceeding 610 ㎜ and of a length exceeding 200 m, other than for colour photography</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>--Of a width exceeding 610 ㎜ and of a length not exceeding 200 m</td>
<td>3702.43</td>
<td>--Of a width exceeding 610 ㎜ and of a length not exceeding 200 m</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>--Of a width exceeding 105 ㎜ but not exceeding 610 ㎜</td>
<td>3702.44</td>
<td>--Of a width exceeding 105 ㎜ but not exceeding 610 ㎜</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>-Other film, for colour photography (polychrome) :</td>
<td>3702.52</td>
<td>--Of a width not exceeding 16 ㎜</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>--Of a width exceeding 16 ㎜ but not exceeding 35 ㎜ and of a length not exceeding 30 m, for slides</td>
<td>3702.53</td>
<td>--Of a width exceeding 16 ㎜ but not exceeding 35 ㎜ and of a length not exceeding 30 m, for slides</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>--Of a width exceeding 16 ㎜ but not exceeding 35 ㎜ and of a length not exceeding 30 m, other than for slides</td>
<td>3702.54</td>
<td>--Of a width exceeding 16 ㎜ but not exceeding 35 ㎜ and of a length not exceeding 30 m, other than for slides</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>--Of a width exceeding 16 ㎜ but not exceeding 35 ㎜ and of a length exceeding</td>
<td>3702.55</td>
<td>--Of a width exceeding 16 ㎜ but not exceeding 35 ㎜ and of a length exceeding</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<td></td>
<td></td>
<td>30 m</td>
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<tr>
<td>37</td>
<td>03</td>
<td>3702.56</td>
<td>--Of a width exceeding 35 ㎜</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td></td>
<td>-Other :</td>
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<td></td>
<td></td>
<td>3702.96</td>
<td>--Of a width not exceeding 35 ㎜ and of a length not exceeding 30 m</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3702.97</td>
<td>--Of a width not exceeding 35 ㎜ and of a length exceeding 30 m</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
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<td></td>
<td>3702.98</td>
<td>--Of a width exceeding 35 ㎜</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>03</td>
<td>37.03</td>
<td>Photographic paper, paperboard and textiles, sensitised, unexposed.</td>
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<tr>
<td></td>
<td></td>
<td>3703.10</td>
<td>-In rolls of a width exceeding 610 ㎜</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
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<td>3703.20</td>
<td>-Other, for colour photography (polychrome)</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>3703.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>37</td>
<td>04</td>
<td>3704.00</td>
<td>Photographic plates, film, paper, paperboard and textiles, exposed but not developed.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>05</td>
<td>3705.10</td>
<td>-For offset reproduction</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3705.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>06</td>
<td>3706.10</td>
<td>Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3706.90</td>
<td>-Of a width of 35 ㎜ or more</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>37</td>
<td>07</td>
<td>3707.10</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
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<td>3707.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>38</td>
<td>01</td>
<td>38.01</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<td>38.02</td>
<td></td>
<td>3801.10 -Artificial graphite</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>3801.20 -Colloidal or semi-colloidal graphite</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>3801.30 -Carbonaceous pastes for electrodes and similar pastes for furnace linings</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>3801.90 -Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>38.02</td>
<td>3802.10 -Activated carbon</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
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<td>3802.90 -Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>38.03</td>
<td></td>
<td>3803.00 Tall oil, whether or not refined.</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td></td>
<td>38.04</td>
<td>3804.00 Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>38.05</td>
<td></td>
<td>3805.10 -Gum, wood or sulphate turpentine oils</td>
<td>CTH or RVC(40)</td>
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<td>3805.90 -Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>38.06</td>
<td></td>
<td>3806.10 -Rosin and resin acids</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
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<td>3806.20 -Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>3806.30 -Ester gums</td>
<td>CTH or RVC(40)</td>
<td></td>
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<td></td>
<td></td>
<td>3806.90 -Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>38.07</td>
<td></td>
<td>3807.00 Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>38.08</td>
<td></td>
<td>3808.00 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</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<td></td>
<td>3808.50</td>
<td>- Goods specified in Subheading Note 1 to this Chapter</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>- Other:</td>
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<td></td>
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<td>3808.91</td>
<td>-- Insecticides</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>3808.92</td>
<td>-- Fungicides</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>3808.93</td>
<td>-- Herbicides, anti-sprouting products and plant-growth regulators</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>3808.94</td>
<td>-- Disinfectants</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>3808.99</td>
<td>-- Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>38.09</td>
<td></td>
<td>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.</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>3809.10</td>
<td>- With a basis of amylaceous substances</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>- Other:</td>
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<tr>
<td></td>
<td></td>
<td>3809.91</td>
<td>-- Of a kind used in the textile or like industries</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3809.92</td>
<td>-- Of a kind used in the paper or like industries</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>3809.93</td>
<td>-- Of a kind used in the leather or like industries</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>38.10</td>
<td></td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>3810.10</td>
<td>- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>3810.90</td>
<td>- Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>38.11</td>
<td></td>
<td>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</td>
<td></td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td></td>
<td></td>
<td>for the same purposes as mineral oils.</td>
<td>Anti-knock preparations:</td>
<td></td>
</tr>
<tr>
<td>3811.11</td>
<td>--Based on lead compounds</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3811.19</td>
<td>--Other</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3811.21</td>
<td>--Containing petroleum oils or oils obtained from bituminous minerals</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3811.29</td>
<td>--Other</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>3811.90</td>
<td>-Other</td>
<td></td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>38.12</td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3812.10</td>
<td>-Prepared rubber accelerators</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3812.20</td>
<td>-Compound plasticisers for rubber or plastics</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3812.30</td>
<td>-Anti-oxidising preparations and other compound stabilisers for rubber or plastics</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>38.13</td>
<td>3813.00</td>
<td>Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>38.14</td>
<td>3814.00</td>
<td>Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>38.15</td>
<td></td>
<td>Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.</td>
<td>Supported catalysts:</td>
<td></td>
</tr>
<tr>
<td>3815.11</td>
<td>--With nickel or nickel compounds as the active substance</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3815.12</td>
<td>--With precious metal or precious metal compounds as the active substance</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3815.19</td>
<td>--Other</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3815.90</td>
<td>-Other</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>38.16</td>
<td>3816.00</td>
<td>Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>38.17</td>
<td>3817.00</td>
<td>Mixed alkylbenzenes and mixed alkynaphthalenes, other than those of</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
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<td>Applicable Product Specific Rule of Origin</td>
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<td>38.18 3818.00</td>
<td>Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
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<td>38.19 3819.00</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>38.20 3820.00</td>
<td>Anti-freezing preparations and prepared de- icing fluids.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
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<td>38.21 3821.00</td>
<td>Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>38.22 3822.00</td>
<td>Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
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<td>38.23 3823.11</td>
<td>3823.11--Stearic acid</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>38.23 3823.12</td>
<td>3823.12--Oleic acid</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
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<td>38.23 3823.13</td>
<td>3823.13--Tall oil fatty acids</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>38.23 3823.19</td>
<td>3823.19--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>38.23 3823.70</td>
<td>3823.70--Industrial fatty alcohols</td>
<td>CTH or RVC(40)</td>
</tr>
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<td></td>
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<td>38.24 3824.10</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>38.24 3824.30</td>
<td>3824.30--Non-agglomerated metal carbides mixed together or with metallic binders</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>38.24 3824.40</td>
<td>3824.40--Prepared additives for cements, mortars or concretes</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>38.24 3824.50</td>
<td>3824.50--Non-refractory mortars and concretes</td>
<td>CTH or RVC(40)</td>
</tr>
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<td></td>
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<td>38.24 3824.60</td>
<td>3824.60--Sorbitol other than that of subheading 2905.44</td>
<td>CTH or RVC(40)</td>
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<tr>
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<td>Subheading (HS 2012)</td>
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<td></td>
<td></td>
<td>3824.71</td>
<td>-Mixtures containing halogenated derivatives of methane, ethane or propane :</td>
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<tr>
<td></td>
<td></td>
<td>3824.71</td>
<td>--Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3824.72</td>
<td>--Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>3824.73</td>
<td>--Containing hydrobromofluorocarbons (HBFCs)</td>
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<td></td>
<td></td>
<td>3824.74</td>
<td>--Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
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<td>3824.75</td>
<td>--Containing carbon tetrachloride</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>3824.76</td>
<td>--Containing 1,1,1-trichloroethane (methyl chloroform)</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3824.77</td>
<td>--Containing bromomethane (methyl bromide) or bromochloromethane</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3824.78</td>
<td>--Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3824.79</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3824.81</td>
<td>-Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate:</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>3824.82</td>
<td>--Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3824.83</td>
<td>--Containing tris (2,3-dibromopropyl) phosphate</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>3824.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>38.25</td>
<td></td>
<td>3825.10</td>
<td>Municipal waste</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>3825.20</td>
<td>Sewage sludge</td>
<td>CTH or RVC(40)</td>
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<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td>3825.30</td>
<td>-Clinical waste</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>-Waste organic solvents :</td>
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<tr>
<td>3825.41</td>
<td>--Halogenated</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>3825.49</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3825.50</td>
<td>-Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>-Other wastes from chemical or allied industries :</td>
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<tr>
<td>3825.61</td>
<td>--Mainly containing organic constituents</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>3825.69</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3825.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
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<tr>
<td>38.26</td>
<td>3826.00</td>
<td>Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
</tbody>
</table>

**SECTION VII : PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF**

| 39.01   | Plastics and articles thereof | |
|---------|-------------------------------||
| 3901.10 | -Polyethylene having a specific gravity of less than 0.94 | CTH or RVC(40) |
| 3901.20 | -Polyethylene having a specific gravity of 0.94 or more | CTH or RVC(40) |
| 3901.30 | -Ethylene-vinyl acetate copolymers | CTH or RVC(40) |
| 3901.90 | -Other | CTH or RVC(40) |

| 39.02   | Polymers of propylene or of other olefins, in primary forms. | |
|---------|-------------------------------------------------------------||
| 3902.10 | -Polypropylene | CTH or RVC(40) |
| 3902.20 | -Polyisobutylene | CTH or RVC(40) |
| 3902.30 | -Propylene copolymers | CTH or RVC(40) |
| 3902.90 | -Other | CTH or RVC(40) |

<p>| 39.03   | Polymers of styrene, in primary forms. | |
|---------|--------------------------------------||
| 3903.11 | -Expansible | CTH or RVC(40) |
| 3903.19 | -Other | CTH or RVC(40) |
| 3903.20 | -Styrene-acrylonitrile (SAN) copolymers | CTH or RVC(40) |</p>
<table>
<thead>
<tr>
<th>Chapter</th>
<th>Heading</th>
<th>Subheading (HS 2012)</th>
<th>Product Description</th>
<th>Applicable Product Specific Rule of Origin</th>
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<tbody>
<tr>
<td>3903.30</td>
<td>-Acrylonitrile-butadiene-styrene (ABS) copolymers</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3903.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3904.10</td>
<td>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3904.21</td>
<td>Poly (vinyl chloride), not mixed with any other substances</td>
<td>CTH or RVC(40)</td>
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<td></td>
</tr>
<tr>
<td>3904.22</td>
<td>--Non-plasticised</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3904.30</td>
<td>--Plasticised</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3904.40</td>
<td>-Vinyl chloride-vinyl acetate copolymers</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3904.50</td>
<td>-Other vinyl chloride copolymers</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<tr>
<td>3904.61</td>
<td>-Fluoro-polymers :</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<tr>
<td>3904.69</td>
<td>--Polytetrafluoroethylene</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
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<tr>
<td>3904.90</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<tr>
<td>3905.12</td>
<td>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>3905.19</td>
<td>Poly(vinyl acetate) :</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>3905.21</td>
<td>--In aqueous dispersion</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
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<tr>
<td>3905.29</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<tr>
<td>3905.30</td>
<td>-Vinyl acetate copolymers :</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<tr>
<td>3905.91</td>
<td>--In aqueous dispersion</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>3905.99</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td>3906.10</td>
<td>Acrylic polymers in primary forms.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>3906.90</td>
<td>Poly(methyl methacrylate)</td>
<td>CTH or RVC(40)</td>
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<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
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<tr>
<td>39.07</td>
<td></td>
<td></td>
<td>Polycetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.</td>
<td>RVC(40)</td>
</tr>
<tr>
<td></td>
<td>3907.10</td>
<td>-Polycetals</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>3907.20</td>
<td>-Other polyethers</td>
<td>CTH or RVC(40)</td>
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<td>3907.30</td>
<td>-Epoxide resins</td>
<td>CTH or RVC(40)</td>
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<td>3907.40</td>
<td>-Polycarbonates</td>
<td>CTH or RVC(40)</td>
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<td>3907.50</td>
<td>-Alkyd resins</td>
<td>CTH or RVC(40)</td>
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<td>3907.60</td>
<td>-Poly(ethylene terephthalate)</td>
<td>CTH or RVC(40)</td>
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<td>3907.70</td>
<td>-Poly (factic acid)</td>
<td>CTH or RVC(40)</td>
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<td>3907.91</td>
<td>--Unsaturated</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>3907.99</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td>39.08</td>
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<td></td>
<td>Polyamides in primary forms.</td>
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<td>3908.10</td>
<td>-Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>3908.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<td>39.09</td>
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<td></td>
<td>Amino-resins, phenolic resins and polyurethanes, in primary forms.</td>
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<td>3909.10</td>
<td>-Urea resins; thiourea resins</td>
<td>CTH or RVC(40)</td>
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<td>3909.20</td>
<td>-Melamine resins</td>
<td>CTH or RVC(40)</td>
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<td>3909.30</td>
<td>-Other amino-resins</td>
<td>CTH or RVC(40)</td>
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<td>3909.40</td>
<td>-Phenolic resins</td>
<td>CTH or RVC(40)</td>
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<td>3909.50</td>
<td>-Polyurethanes</td>
<td>CTH or RVC(40)</td>
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<td>Silicones in primary forms.</td>
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<td>CTH or RVC(40)</td>
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<td>39.11</td>
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<td>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.</td>
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<td>3911.10</td>
<td>-Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes</td>
<td>CTH or RVC(40)</td>
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<td>3911.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<td>39.12</td>
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<td>3912</td>
<td>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.</td>
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<td>3912.11</td>
<td>-Cellulose acetates:</td>
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<td>3912.12</td>
<td>--Non-plasticised</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>3912.20</td>
<td>--Plasticised</td>
<td>CTH or RVC(40)</td>
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<td>3912.20</td>
<td>-Cellulose nitrates (including collodions)</td>
<td>CTH or RVC(40)</td>
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<td>3912.31</td>
<td>-Cellulose ethers:</td>
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<td>3912.31</td>
<td>--Carboxymethylcellulose and its salts</td>
<td>CTH or RVC(40)</td>
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<td>3912.39</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td>3912.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<td>39.13</td>
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<td>3913</td>
<td>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.</td>
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<tr>
<td></td>
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<td>3913.10</td>
<td>-Alginic acid, its salts and esters</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>3913.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<td>39.14</td>
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<td>3914.00</td>
<td>Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.</td>
<td>CTH or RVC(40)</td>
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<td>39.15</td>
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<td>3915</td>
<td>Waste, parings and scrap, of plastics.</td>
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<td>3915.10</td>
<td>-Of polymers of ethylene</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>3915.20</td>
<td>-Of polymers of styrene</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>3915.30</td>
<td>-Of polymers of vinyl chloride</td>
<td>CTH or RVC(40)</td>
</tr>
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<td>3915.90</td>
<td>Of other plastics</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>39.16</td>
<td></td>
<td>3916</td>
<td>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.</td>
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<tr>
<td></td>
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<td>3916.10</td>
<td>-Of polymers of ethylene</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>3916.20</td>
<td>-Of polymers of vinyl chloride</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>3916.90</td>
<td>-Of other plastics</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>39.17</td>
<td></td>
<td>3917</td>
<td>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.</td>
<td></td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td>3917.10</td>
<td>-Artificial guts (sausage casings) of hardened protein or of cellulosic materials</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3917.21</td>
<td>-Tubes, pipes and hoses, rigid :</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3917.22</td>
<td>--Of polymers of ethylene</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3917.23</td>
<td>--Of polymers of propylene</td>
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<td>CTH or RVC(40)</td>
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<td>3917.29</td>
<td>--Of other plastics</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3917.31</td>
<td>-Other tubes, pipes and hoses :</td>
<td></td>
<td>CTH or RVC(40)</td>
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<td>3917.32</td>
<td>--Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa</td>
<td></td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>3917.33</td>
<td>--Other, not reinforced or otherwise combined with other materials, without fittings</td>
<td></td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>3917.39</td>
<td>--Other, not reinforced or otherwise combined with other materials, with fittings</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3917.40</td>
<td>-Fittings</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>39.18</td>
<td>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.</td>
<td></td>
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</tr>
<tr>
<td>3918.10</td>
<td>-Of polymers of vinyl chloride</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3918.90</td>
<td>-Of other plastics</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>39.19</td>
<td>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.</td>
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</tr>
<tr>
<td>3919.10</td>
<td>-In rolls of a width not exceeding 20 cm</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3919.90</td>
<td>-Other</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>39.20</td>
<td>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>3920.10</td>
<td>-Of polymers of ethylene</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3920.20</td>
<td>-Of polymers of propylene</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>3920.30</td>
<td>-Of polymers of styrene</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3920.43</td>
<td>-Of polymers of vinyl chloride :</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>3920.43</td>
<td>--Containing by weight not less than 6 % of plasticisers</td>
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</tr>
<tr>
<td>3920.49</td>
<td>--Other</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td></td>
<td>-Of acrylic polymers:</td>
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</tr>
<tr>
<td>3920.51</td>
<td>--Of poly(methyl methacrylate)</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3920.59</td>
<td>--Other</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>-Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:</td>
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<td></td>
</tr>
<tr>
<td>3920.61</td>
<td>--Of polycarbonates</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3920.62</td>
<td>--Of poly(ethylene terephthalate)</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3920.63</td>
<td>--Of unsaturated polyesters</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3920.69</td>
<td>--Of other polyesters</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>-Of cellulose or its chemical derivatives:</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>3920.71</td>
<td>-Of regenerated cellulose</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>3920.73</td>
<td>--Of cellulose acetate</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>3920.79</td>
<td>--Of other cellulose derivatives</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>-Of other plastics:</td>
<td></td>
<td></td>
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<tr>
<td>3920.91</td>
<td>--Of poly(vinyl butyral)</td>
<td></td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>3920.92</td>
<td>--Of polyamides</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3920.93</td>
<td>--Of amino-resins</td>
<td></td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>3920.94</td>
<td>--Of phenolic resins</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>3920.99</td>
<td>--Of other plastics</td>
<td></td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>39.21</td>
<td>Other plates, sheets, film, foil and strip, of plastics.</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>-Cellular:</td>
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<tr>
<td>3921.11</td>
<td>--Of polymers of styrene</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>3921.12</td>
<td>--Of polymers of vinyl chloride</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>3921.13</td>
<td>--Of polyurethanes</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>3921.14</td>
<td>--Of regenerated cellulose</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td>3921.19</td>
<td>--Of other plastics</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td>3921.90</td>
<td>-Other</td>
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<tr>
<td>39.22</td>
<td></td>
<td>3922.10</td>
<td>-Baths, shower-baths, sinks and wash-basins</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3922.20</td>
<td>-Lavatory seats and covers</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3922.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>39.23</td>
<td></td>
<td>3923.10</td>
<td>-Boxes, cases, crates and similar articles</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3923.21</td>
<td>-Sacks and bags (including cones)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>3923.29</td>
<td>--Of polymers of ethylene</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
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<td></td>
<td>3923.30</td>
<td>--Of other plastics</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3923.40</td>
<td>-Carboys, bottles, flasks and similar articles</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3923.50</td>
<td>-Stoppers, lids, caps and other closures</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3923.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>39.24</td>
<td></td>
<td>3924.10</td>
<td>-Tableware and kitchenware</td>
<td>CTH or RVC(40)</td>
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<td>3924.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>39.25</td>
<td></td>
<td>3925.10</td>
<td>-Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 ℓ</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
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<td>3925.20</td>
<td>-Doors, windows and their frames and thresholds for doors</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3925.30</td>
<td>-Shutters, blinds (including Venetian blinds) and similar articles and parts thereof</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3925.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>39.26</td>
<td></td>
<td>3926.10</td>
<td>-Office or school supplies</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3926.20</td>
<td>-Articles of apparel and clothing accessories (including gloves, mittens and mitts)</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3926.30</td>
<td>-Fittings for furniture, coachwork or the like</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>Chapter</td>
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<td>Subheading (HS 2012)</td>
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<tr>
<td></td>
<td></td>
<td>3926.40</td>
<td>-Statuettes and other ornamental articles</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3926.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>40</td>
<td>Rubber and articles thereof</td>
<td>40.01</td>
<td>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4001.10</td>
<td>-Natural rubber latex, whether or not pre-vulcanised</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Natural rubber in other forms :</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>4001.21</td>
<td>--Smoked sheets</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4001.22</td>
<td>--Technically specified natural rubber (TSNR)</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4001.29</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4001.30</td>
<td>-Balata, gutta-percha, guayule, chicle and similar natural gums</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>40.02</td>
<td>Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4002.11</td>
<td>--Latex</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4002.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
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<td>4002.20</td>
<td>-Butadiene rubber (BR)</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4002.31</td>
<td>-Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR)</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4002.39</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4002.41</td>
<td>-Chloroprene (chlorobutadiene) rubber (CR)</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
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<td>4002.49</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4002.51</td>
<td>-Acrylonitrile-butadiene rubber (NBR)</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4002.59</td>
<td>--Other</td>
<td>CTH or</td>
</tr>
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<td>Chapter</td>
<td>Heading</td>
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<td>4002.60</td>
<td>-Isoprene rubber (IR)</td>
<td>CTH or RVC(40)</td>
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<td>4002.70</td>
<td>-Ethylene-propylene-non-conjugated diene rubber (EPDM)</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4002.80</td>
<td>-Mixtures of any product of heading 40.01 with any product of this heading</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>-Other :</td>
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<tr>
<td></td>
<td></td>
<td>4002.91</td>
<td>-Latex</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4002.99</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>40.03</td>
<td></td>
<td>4003.00</td>
<td>Reclaimed rubber in primary forms or in plates, sheets or strip.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>40.04</td>
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<td>4004.00</td>
<td>Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>40.05</td>
<td></td>
<td>4005.10</td>
<td>-Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4005.20</td>
<td>-Solutions; dispersions other than those of subheading 4005.10</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>-Other :</td>
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<td></td>
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<tr>
<td></td>
<td></td>
<td>4005.91</td>
<td>-Plates, sheets and strip</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4005.99</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>40.06</td>
<td></td>
<td>4006.10</td>
<td>Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4006.90</td>
<td>-“Camel-back” strips for retreading rubber tyres</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>40.07</td>
<td></td>
<td>4007.00</td>
<td>Vulcanised rubber thread and cord.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>40.08</td>
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<td>4008.11</td>
<td>Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4008.19</td>
<td>-Of cellular rubber :</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4008.21</td>
<td>-Of non-cellular rubber :</td>
<td>CTH or RVC(40)</td>
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<td>4008.29</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>40.09</td>
<td></td>
<td>4009.11</td>
<td>Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4009.12</td>
<td>- Not reinforced or otherwise combined with other materials :</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4009.21</td>
<td>4009.11 -- Without fittings</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4009.22</td>
<td>4009.12 -- With fittings</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4009.31</td>
<td>- Reinforced or otherwise combined only with metal :</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4009.32</td>
<td>4009.21 -- Without fittings</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4009.41</td>
<td>4009.22 -- With fittings</td>
<td>CTH or RVC(40)</td>
</tr>
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<td></td>
<td>4009.42</td>
<td>- Reinforced or otherwise combined with other materials :</td>
<td>CTH or RVC(40)</td>
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<td>4010.11</td>
<td>4009.31 -- Without fittings</td>
<td>CTH or RVC(40)</td>
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<td>4010.12</td>
<td>4009.32 -- With fittings</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4010.19</td>
<td>- Reinforced only with metal</td>
<td>CTH or RVC(40)</td>
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<td>4010.31</td>
<td>4010.11 -- Reinforced only with metal</td>
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<td>4010.12 -- Reinforced only with textile materials</td>
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<td>4010.19 -- Other</td>
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<td>4010.31</td>
<td>- Transmission belts or belting :</td>
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<td>4010.32</td>
<td>4010.31 -- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm</td>
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<td>4010.33</td>
<td>4010.32 -- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm</td>
<td>CTH or RVC(40)</td>
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<td>4010.34</td>
<td>4010.33 -- Endless transmission belts of trapezoidal crosssection (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm</td>
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<td>.34</td>
<td>4010.34</td>
<td>--Endless transmission belts of trapezoidal crosssection (V-belts), other than Vribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm</td>
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<td>4010.35</td>
<td>--Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm</td>
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<td>--Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm</td>
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<td>.39</td>
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<td>40.11</td>
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<td>.10</td>
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<td>-Of a kind used on motor cars (including station wagons and racing cars)</td>
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<td>.20</td>
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<td>-Of a kind used on buses or lorries</td>
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<td>-Of a kind used on aircraft</td>
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<td>-Of a kind used on motorcycles</td>
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<td>-Of a kind used on bicycles</td>
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<td>-Other, having a &quot;herring-bone&quot; or similar tread :</td>
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<td>.61</td>
<td>4011.61</td>
<td>--Of a kind used on agricultural or forestry vehicles and machines</td>
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<td>.62</td>
<td>4011.62</td>
<td>--Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm</td>
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<tr>
<td>4011</td>
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<td>4011.63</td>
<td>--Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm</td>
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<td>4011.69</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td></td>
<td>-Other :</td>
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<td>4011</td>
<td>.92</td>
<td>4011.92</td>
<td>--Of a kind used on agricultural or forestry vehicles and machines</td>
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<td>4011</td>
<td>.93</td>
<td>4011.93</td>
<td>--Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm</td>
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<td>4011</td>
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<td>4011.94</td>
<td>--Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm</td>
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<tr>
<td>4011</td>
<td>.99</td>
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<td>--Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>40.12</td>
<td></td>
<td></td>
<td>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>-Retreaded tyres :</td>
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<tr>
<td>4012.11</td>
<td>--Of a kind used on motor cars (including station wagons and racing cars)</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>4012.12</td>
<td>--Of a kind used on buses or lorries</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>4012.13</td>
<td>--Of a kind used on aircraft</td>
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<tr>
<td>4012.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
</tr>
<tr>
<td>4012.20</td>
<td>-Used pneumatic tyres</td>
<td>CTH or RVC(40)</td>
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<td></td>
</tr>
<tr>
<td>4012.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<td>4013.10</td>
<td>-Of a kind used on motor cars (including station wagons and racing cars), buses or lorries</td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>4013.20</td>
<td>-Of a kind used on bicycles</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>4013.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>4014.10</td>
<td>Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>4014.90</td>
<td>-Sheath contraceptives</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<tr>
<td>4015.11</td>
<td>-Surgical</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>4015.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4015.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>4016.10</td>
<td>Other articles of vulcanised rubber other than hard rubber.</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4016.91</td>
<td>-Of cellular rubber</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4016.92</td>
<td>--Floor coverings and mats</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
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<tr>
<td>4016.93</td>
<td>--Erasers</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<tr>
<td>4016.93</td>
<td>--Gaskets, washers and other seals</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<tr>
<td>4016.94</td>
<td>--Boat or dock fenders, whether or not inflatable</td>
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<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td>40.17</td>
<td>4016.95</td>
<td>--Other inflatable articles</td>
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</tr>
<tr>
<td>4016.99</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4017.00</td>
<td>Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.</td>
<td>CTH or RVC(40)</td>
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</table>

### SECTION VIII: RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS; HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORN GUT)

#### 41

**41.01**

<table>
<thead>
<tr>
<th>Raw hides and skins (other than furskins) and leather</th>
</tr>
</thead>
</table>

Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.

| 4101.20 | Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved | CTH or RVC(40) |
| 4101.50 | Whole hides and skins, of a weight exceeding 16 kg | CTH or RVC(40) |
| 4101.90 | Other, including butts, bends and bellies | CTH or RVC(40) |

#### 41.02

Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.

| 4102.10 | With wool on | CTH or RVC(40) |
| 4102.21 | --Pickled | CTH or RVC(40) |
| 4102.29 | --Other | CTH or RVC(40) |

#### 41.03

Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.
<table>
<thead>
<tr>
<th>Chapter</th>
<th>Heading</th>
<th>Subheading (HS 2012)</th>
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<th>Applicable Product Specific Rule of Origin</th>
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<tr>
<td>41.04</td>
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<td>4103.20 - Of reptiles</td>
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<td>CTH or RVC(40)</td>
</tr>
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<td></td>
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<td>4103.30 - Of swine</td>
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<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4103.90 - Other</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>41.04 Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.</td>
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<td>CTH or RVC(40)</td>
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<td>4104.11 - In the wet state (including wet-blue) :</td>
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<td>CTH or RVC(40)</td>
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<tr>
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<td>4104.19 -- Other</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>4104.41 -- Full grains, unsplit; grain splits</td>
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<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>4104.49 -- Other</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
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<td>41.05 Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.</td>
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<td>4105.10 - In the wet state (including wet-blue)</td>
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<td>4105.30 - In the dry state (crust)</td>
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<td>41.06 Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.</td>
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<td>4106.21 -- In the wet state (including wet-blue)</td>
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<td>4106.22 -- In the dry state (crust)</td>
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<td>4106.32 -- In the dry state (crust)</td>
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<td>4106.40 - Of reptiles</td>
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<td>4106.91</td>
<td>--In the wet state (including wet-blue)</td>
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<td>4106.92</td>
<td>--In the dry state (crust)</td>
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<td>Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.</td>
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<td>4107.11</td>
<td>--Whole hides and skins :</td>
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<td>4107.12</td>
<td>--Grain splits</td>
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<td>4107.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>-Other, including sides :</td>
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</tr>
<tr>
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<td>4107.91</td>
<td>--Full grains, unsplit</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>4107.92</td>
<td>--Grain splits</td>
<td>CTH or RVC(40)</td>
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<td>4107.99</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td>41.12</td>
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<td>4112.00</td>
<td>Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>41.13</td>
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<td></td>
<td>Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.</td>
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<td>4113.10</td>
<td>-Of goats or kids</td>
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<td></td>
<td>4113.20</td>
<td>-Of swine</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>4113.30</td>
<td>-Of reptiles</td>
<td>CTH or RVC(40)</td>
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<td>4113.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<td>41.14</td>
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<td>Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.</td>
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<tr>
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<td>4114.10</td>
<td>-Chamois (including combination chamois) leather</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>4114.20</td>
<td>-Patent leather and patent laminated leather; metallised leather</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>41.15</td>
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<td>Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other</td>
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<td>Subheading (HS 2012)</td>
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<td></td>
<td>4115.10</td>
<td>-Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4115.20</td>
<td>-Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>42</td>
<td></td>
<td>4201.00</td>
<td>Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)</td>
<td></td>
</tr>
<tr>
<td>42.01</td>
<td></td>
<td></td>
<td>Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>42.02</td>
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<td></td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers :</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>4202.11</td>
<td>--With outer surface of leather or of composition leather</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4202.12</td>
<td>--With outer surface of plastics or of textile materials</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4202.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Handbags, whether or not with shoulder strap, including those without handle :</td>
<td></td>
</tr>
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<td></td>
<td></td>
<td>4202.21</td>
<td>--With outer surface of leather or of composition leather</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4202.22</td>
<td>--With outer surface of plastic sheeting or of textile materials</td>
<td>CTH or RVC(40)</td>
</tr>
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<td></td>
<td></td>
<td>4202.29</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Articles of a kind normally carried in the pocket or in the handbag :</td>
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<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
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<td>-------------------------------------------</td>
</tr>
<tr>
<td>4202.31</td>
<td>--With outer surface of leather or of composition leather</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4202.32</td>
<td>--With outer surface of plastic sheeting or of textile materials</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4202.39</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4202.91</td>
<td>--With outer surface of leather or of composition leather</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4202.92</td>
<td>--With outer surface of plastic sheeting or of textile materials</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4202.99</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42.03</td>
<td>Articles of apparel and clothing accessories, of leather or of composition leather.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4203.10</td>
<td>-Articles of apparel</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4203.21</td>
<td>-Gloves, mittens and mitts :</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4203.29</td>
<td>--Specially designed for use in sports</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4203.30</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4203.40</td>
<td>-Belts and bandoliers</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
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<tr>
<td>4203.40</td>
<td>-Other clothing accessories</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>42.05</td>
<td>Other articles of leather or of composition leather.</td>
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<tr>
<td>4205.00</td>
<td>-Articles of apparel</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
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<tr>
<td>42.06</td>
<td>Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.</td>
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<td></td>
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</tr>
<tr>
<td>43</td>
<td>Furskins and artificial fur; manufactures thereof</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>43.01</td>
<td>Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>43.01.10</td>
<td>-Of mink, whole, with or without head, tail or paws</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>43.01.30</td>
<td>-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</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>43.01.60</td>
<td>-Of fox, whole, with or without head, tail or paws</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>43.01.80</td>
<td>-Other furskins, whole, with or without head, tail or paws</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>43.01.90</td>
<td>-Heads, tails, paws and other pieces or cuttings, suitable for furriers' use</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
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<tr>
<td>43.02</td>
<td></td>
<td>4302.11</td>
<td>--Of mink</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4302.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4302.20</td>
<td>-Heads, tails, paws and other pieces or cuttings, not assembled</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4302.30</td>
<td>-Whole skins and pieces or cuttings thereof, assembled</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>43.03</td>
<td></td>
<td>4303.10</td>
<td>-Articles of apparel and clothing accessories</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4303.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>43.04</td>
<td></td>
<td>4304.00</td>
<td>Artificial fur and articles thereof.</td>
<td>CTH or RVC(40)</td>
</tr>
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**SECTION IX : WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAIGHTING MATERIALS; BASKETWARE AND WICKERWORK**

<p>| 44     |         | 4401.10 | -Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms | CTH or RVC(40) |
|        |         | 4401.31 | --Wood pellets | CTH or RVC(40) |
|        |         | 4401.39 | --Other | CTH or RVC(40) |</p>
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<tr>
<td>44.02</td>
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<td>4402.10</td>
<td>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>4402.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>44.03</td>
<td></td>
<td>4403.10</td>
<td>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4403.20</td>
<td>-Treated with paint, stains, creosote or other preservatives</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Other, coniferous</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Other, of tropical wood specified in subheading note 2 to this Chapter :</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>4403.41</td>
<td>--Dark Red Meranti, Light Red Meranti and Meranti Bakau</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4403.49</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Other :</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>4403.91</td>
<td>--Of oak (Quercus spp.)</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4403.92</td>
<td>--Of beech (Fagus spp.)</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4403.99</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>44.04</td>
<td></td>
<td>4404.10</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4404.20</td>
<td>-Coniferous</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Non-coniferous</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>44.05</td>
<td></td>
<td>4405.00</td>
<td>Wood wool; wood flour.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>44.06</td>
<td></td>
<td>4406.10</td>
<td>Railway or tramway sleepers (cross-ties) of wood.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4406.90</td>
<td>-Not impregnated</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>44.07</td>
<td></td>
<td>4407.10</td>
<td>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Coniferous</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Of tropical wood specified in subheading</td>
<td></td>
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132
<table>
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<th>Heading</th>
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<td>note 2 to this Chapter :</td>
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<tr>
<td>4407.21</td>
<td>--Mahogany (Swietenia spp.)</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4407.22</td>
<td>--Virola, Imbuia and Balsa</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4407.25</td>
<td>--Dark Red Meranti, Light Red Meranti and Meranti Bakau</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>4407.26</td>
<td>--White Lauau, White Meranti, White Seraya, Yellow Meranti and Alan</td>
<td>CTH or RVC(40)</td>
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<td></td>
</tr>
<tr>
<td>4407.27</td>
<td>--Sapelli</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
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<tr>
<td>4407.28</td>
<td>-Iroko</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4407.29</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-Other :</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4407.91</td>
<td>--Of oak (Quercus spp.)</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4407.92</td>
<td>--Of beech (Fagus spp.)</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4407.93</td>
<td>--of maple (Acer spp.)</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4407.94</td>
<td>--of cherry (Prunus spp.)</td>
<td>CTH or RVC(40)</td>
<td></td>
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</tr>
<tr>
<td>4407.95</td>
<td>--Of ash (Fraxinus spp.)</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4407.99</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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44.08
Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.

| 4408.10 | -Coniferous | CTH or RVC(40) |

-Of tropical wood specified in subheading note 2 to this Chapter :

| 4408.31 | --Dark Red Meranti, Light Red Meranti and Meranti Bakau | CTH or RVC(40) |
| 4408.39 | --Other | CTH or RVC(40) |
| 4408.90 | -Other | CTH or RVC(40) |

44.09
Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not
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<tr>
<td></td>
<td></td>
<td></td>
<td>planed, sanded or end-jointed.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>44.10</td>
<td></td>
<td>4409.10</td>
<td>-Coniferous</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Non-coniferous</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4409.21</td>
<td>--Of bamboo</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4409.29</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>44.10</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>--Of wood</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>4410.11</td>
<td>--Particle board</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4410.12</td>
<td>--Oriented strand board (OSB)</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4410.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4410.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>44.11</td>
<td>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Medium density fibreboard(MDF)</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4411.12</td>
<td>--Of a thickness not exceeding 5 mm</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4411.13</td>
<td>-Of a thickness exceeding 5 mm but not exceeding 9 mm</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4411.14</td>
<td>-Of a thickness exceeding 9 mm</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4411.92</td>
<td>--Of a density exceeding 0.8 g/cm³</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4411.93</td>
<td>--Of a density exceeding 0.5 g/cm³ but not exceeding 0.8 g/cm³</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4411.94</td>
<td>--Of a density not exceeding 0.5 g/cm³</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>44.12</td>
<td></td>
<td>4412.10</td>
<td>Plywood, veneered panels and similar laminated wood.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>--Of bamboo</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>--Other Plywood, consisting solely of sheets of wood(other than bamboo), each ply not exceeding 6 mm thickness</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4412.31</td>
<td>--With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter</td>
<td>CTH or RVC(40)</td>
</tr>
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<td>Chapter</td>
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<tr>
<td>44.13</td>
<td>4413.00</td>
<td>Densified wood, in blocks, plates, strips or profile shapes.</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>44.14</td>
<td>4414.00</td>
<td>Wooden frames for paintings, photographs, mirrors or similar objects.</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>44.15</td>
<td>4415.10</td>
<td>Cases, boxes, crates, drums and similar packings; cable-drum</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>4415.20</td>
<td>Pallets, box pallets and other load boards; pallet collars</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>44.16</td>
<td>4416.00</td>
<td>Casks, barrels, vats, tubs and other cooper products and parts thereof, of wood, including staves.</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>44.17</td>
<td>4417.00</td>
<td>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>44.18</td>
<td>4418.10</td>
<td>Windows, French-windows and their frames</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>4418.20</td>
<td>Doors and their frames and thresholds</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>4418.40</td>
<td>Shuttering for concrete constructional work</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
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<td>4418.50</td>
<td>Shingles and shakes</td>
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<tr>
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<td>4418.60</td>
<td>Posts and beams</td>
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<td>Assembled flooring panels</td>
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<td>4418.71</td>
<td>For mosaic floors</td>
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<td>4418.72</td>
<td>Other, multilayer</td>
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<td>4418.79</td>
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<td>Tableware and kitchenware, of wood.</td>
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<td>44.20</td>
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<td>4420.10 -Statuettes and other ornaments, of wood</td>
<td>CTH or RVC(40)</td>
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<td>4420.90 -Other</td>
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<td>44.21</td>
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<td>4421.10 -Clothes hangers</td>
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<td></td>
<td>4421.90 -Other</td>
<td>CTH or RVC(40)</td>
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<td>45</td>
<td>Cork and articles of cork</td>
<td>45.01 Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>4501.10 -Natural cork, raw or simply prepared</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>4501.90 -Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>45.02</td>
<td></td>
<td>4502.00 Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>45.03</td>
<td>Articles of natural cork.</td>
<td>4503.10 -Corks and stoppers</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>4503.90 -Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>45.04</td>
<td>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.</td>
<td>4504.10 -Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>4504.90 -Other</td>
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<tr>
<td>46</td>
<td>Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork</td>
<td>46.01 Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>-Mats, matting and screens of vegetable materials</td>
<td>CTH or RVC(40)</td>
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<td>Chapter</td>
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<td>Subheading (HS 2012)</td>
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<td>46.02</td>
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<td>4601.21 --Of bamboo</td>
<td>Of bamboo CTH or RVC(40)</td>
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<td>4601.22 --Of rattan</td>
<td>Of rattan CTH or RVC(40)</td>
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<td></td>
<td>4601.29 -Other</td>
<td>-Other CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>4601.92 --Of bamboo</td>
<td>Of bamboo CTH or RVC(40)</td>
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<td></td>
<td>4601.93 --Of rattan</td>
<td>Of rattan CTH or RVC(40)</td>
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<td>4601.94 --Other</td>
<td>--Of other vegetable materials CTH or RVC(40)</td>
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<td>4601.99 --Other</td>
<td>--Other CTH or RVC(40)</td>
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<td></td>
<td>46.02</td>
<td>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.</td>
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<td></td>
<td></td>
<td>-Of vegetable materials</td>
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<td>46.02</td>
<td>4602.11 --Of bamboo</td>
<td>Of bamboo CTH or RVC(40)</td>
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<td>4602.12 --Of rattan</td>
<td>Of rattan CTH or RVC(40)</td>
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<td>4602.90 -Other</td>
<td>-Other CTH or RVC(40)</td>
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<tr>
<td>47</td>
<td></td>
<td>4701.00 4702.00</td>
<td>Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard Mechanical wood pulp. Chemical wood pulp, dissolving grades.</td>
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<tr>
<td>47</td>
<td>47.01</td>
<td>4701.00 4702.00</td>
<td>Mechanical wood pulp. Chemical wood pulp, dissolving grades. CTH or RVC(40) CTH or RVC(40)</td>
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<td>47</td>
<td>47.02</td>
<td>4701.00 4702.00</td>
<td>Chemical wood pulp, dissolving grades. CTH or RVC(40)</td>
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<tr>
<td>47</td>
<td>47.03</td>
<td>4701.00 4702.00</td>
<td>Chemical wood pulp, soda or sulphate, other than dissolving grades. Chemical wood pulp, dissolving grades. Unbleached :</td>
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</tr>
<tr>
<td></td>
<td></td>
<td>4703.11 4703.19</td>
<td>--Coniferous --Non-coniferous CTH or RVC(40) CTH or RVC(40)</td>
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<td>4703.21 4703.29</td>
<td>--Coniferous --Non-coniferous CTH or RVC(40) CTH or RVC(40)</td>
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<td>4703.31 4703.39</td>
<td>--Coniferous --Non-coniferous CTH or RVC(40) CTH or RVC(40)</td>
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SECTION X: PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF
<table>
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<th>Product Description</th>
<th>Applicable Product Specific Rule of Origin</th>
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<tbody>
<tr>
<td>47.04</td>
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<td>4704.11</td>
<td>--Coniferous</td>
<td>CTH or RVC(40)</td>
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<td>4704.19</td>
<td>--Non-coniferous</td>
<td>CTH or RVC(40)</td>
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<tr>
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<td>4704.21</td>
<td>--Coniferous</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>4704.29</td>
<td>--Non-coniferous</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4705.00</td>
<td>Wood pulp obtained by a combination of mechanical and chemical pulping processes.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>47.06</td>
<td></td>
<td>4706.10</td>
<td>-Cotton linters pulp</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4706.20</td>
<td>-Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
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<td>4706.30</td>
<td>-Other, of bamboo</td>
<td>CTH or RVC(40)</td>
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<tr>
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<td></td>
<td>4706.91</td>
<td>--Mechanical</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4706.92</td>
<td>--Chemical</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>4706.93</td>
<td>--Obtained by a combination of mechanical and chemical processes</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>47.07</td>
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<td>4707.10</td>
<td>-Unbleached kraft paper or paperboard or corrugated paper or paperboard</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4707.20</td>
<td>-Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4707.30</td>
<td>-Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4707.90</td>
<td>-Other, including unsorted waste and scrap</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>48</td>
<td></td>
<td>4801.00</td>
<td>Newsprint, in rolls or sheets.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>48.02</td>
<td></td>
<td></td>
<td>Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td>48.02</td>
<td>4802.10</td>
<td>-Hand-made paper and paperboard</td>
<td>and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>4802.20</td>
<td>-Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard</td>
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<td>CTH or RVC(40)</td>
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<td></td>
<td>4802.40</td>
<td>-Wallpaper base</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>-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 :</td>
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</tr>
<tr>
<td></td>
<td>4802.54</td>
<td>--Weighing less than 40 g/m²</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>4802.55</td>
<td>--Weighing 40 g/m² or more but not more than 150 g/m², in rolls</td>
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<td>CTH or RVC(40)</td>
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<td></td>
<td>4802.56</td>
<td>--Weighing 40 g/m² or more but not more than 150 g/m², in sheets with one side not exceeding 435 ㎜ and the other side not exceeding 297 ㎜ in the unfolded state</td>
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<td>CTH or RVC(40)</td>
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<td></td>
<td>4802.57</td>
<td>--Other, weighing 40 g/m² or more but not more than 150 g/m²</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>4802.58</td>
<td>--Weighing more than 150 g/m²</td>
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<td>CTH or RVC(40)</td>
</tr>
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<td></td>
<td></td>
<td>-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 :</td>
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<td>4802.61</td>
<td>--In rolls</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>4802.62</td>
<td>--In sheets with one side not exceeding 435 ㎜ and the other side not exceeding 297 ㎜ in the unfolded state</td>
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<td>CTH or RVC(40)</td>
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<td>4802.69</td>
<td>--Other</td>
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<tr>
<td>48.03</td>
<td>4803.00</td>
<td>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,</td>
<td></td>
<td>CTH or RVC(40)</td>
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<td>Chapter</td>
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<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td>48.04</td>
<td></td>
<td>perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.</td>
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<td>4804.11</td>
<td>--Unbleached</td>
<td>CTH or RVC(40)</td>
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<td>4804.19</td>
<td>--Other</td>
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<td>4804.21</td>
<td>--Unbleached</td>
<td>CTH or RVC(40)</td>
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<td>4804.29</td>
<td>--Other</td>
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<td>4804.31</td>
<td>--Unbleached</td>
<td>CTH or RVC(40)</td>
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<td>4804.39</td>
<td>--Other</td>
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<td>4804.41</td>
<td>--Unbleached</td>
<td>CTH or RVC(40)</td>
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<td>4804.42</td>
<td>--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</td>
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<td>4804.49</td>
<td>--Other</td>
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<td></td>
<td>4804.51</td>
<td>--Unbleached</td>
<td>CTH or RVC(40)</td>
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<td>4804.52</td>
<td>--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</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>48.05</td>
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<td>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.</td>
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<td>Chapter</td>
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<td></td>
<td></td>
<td>-Fluting paper :</td>
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<td>4805.11</td>
<td>--Semi-chemical fluting paper</td>
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<td>4805.12</td>
<td>--Straw fluting paper</td>
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<td>4805.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td>-Testliner (recycled liner board) :</td>
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<td>4805.24</td>
<td>--Weighing 150 g/m² or less</td>
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<td>4805.25</td>
<td>--Weighing more than 150 g/m²</td>
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<td>-Sulphite wrapping paper</td>
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<td>4805.40</td>
<td>-Filter paper and paperboard</td>
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<td>-Felt paper and paperboard</td>
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<td>-Other :</td>
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<tr>
<td>4805.91</td>
<td>--Weighing 150 g/m² or less</td>
<td>CTH or RVC(40)</td>
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<td></td>
</tr>
<tr>
<td>4805.92</td>
<td>--Weighing more than 150 g/m² but less than 225 g/m²</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>4805.93</td>
<td>--Weighing 225 g/m² or more</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>48.06</td>
<td>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.</td>
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<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>4806.10</td>
<td>-Vegetable parchment</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>4806.20</td>
<td>-Greaseproof papers</td>
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<td></td>
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<tr>
<td>4806.30</td>
<td>-Tracing papers</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4806.40</td>
<td>-Glassine and other glazed transparent or translucent papers</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>48.07</td>
<td>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.</td>
<td></td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>4807.00</td>
<td></td>
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</tr>
<tr>
<td>48.08</td>
<td>Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.</td>
<td></td>
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<table>
<thead>
<tr>
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<tbody>
<tr>
<td>4808.10</td>
<td>-Corrugated paper and paperboard, whether or not perforated</td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>4808.40</td>
<td>-Kraft paper, creped or crinkled, whether or not embossed or perforated</td>
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<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>4808.90</td>
<td>-Other</td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>48.09</td>
<td>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.</td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>4809.20</td>
<td>-Self-copy paper</td>
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<td></td>
<td>CTH or RVC(40)</td>
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<td>4809.90</td>
<td>-Other</td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>48.10</td>
<td>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.</td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>4810.13</td>
<td>--In rolls</td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>4810.14</td>
<td>--In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state</td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>4810.19</td>
<td>--Other</td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>4810.22</td>
<td>--Light-weight coated paper</td>
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<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>4810.29</td>
<td>--Other</td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
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<td></td>
<td></td>
<td>4810.31</td>
<td>-Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>4810.32</td>
<td>--Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m² or less</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4810.39</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4810.92</td>
<td>--Multi-ply</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4810.99</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>48.11</td>
<td></td>
<td>4811.10</td>
<td>Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>4811.41</td>
<td>--Self-adhesive</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>4811.49</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>48.12</td>
<td>4811.51</td>
<td>--Bleached, weighing more than 150 g/m²</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>4811.59</td>
<td>--Other</td>
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<tr>
<td></td>
<td></td>
<td>4811.60</td>
<td>-Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4811.90</td>
<td>-Other paper, paperboard, cellulose wadding and webs of cellulose fibres</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4812.00</td>
<td>Filter blocks, slabs and plates, of paper pulp.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
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<tr>
<td>48.13</td>
<td></td>
<td>4813.10</td>
<td>Cigarette paper, whether or not cut to size or in the form of booklets or tubes.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4813.20</td>
<td>In rolls of a width not exceeding 5 cm</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
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<td>4813.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>48.14</td>
<td></td>
<td>4814.20</td>
<td>Wall paper and similar wall coverings; window transparencies of paper.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4814.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>48.16</td>
<td></td>
<td>4816.20</td>
<td>Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4816.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>48.17</td>
<td></td>
<td>4817.10</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4817.20</td>
<td>-Letter cards, plain postcards and correspondence cards</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4817.30</td>
<td>-Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>48.18</td>
<td></td>
<td>4818.10</td>
<td>Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
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<tr>
<td></td>
<td></td>
<td>4818.10</td>
<td>-Toilet paper</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4818.20</td>
<td>-Handkerchiefs, cleansing or facial tissues and towels</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4818.30</td>
<td>-Tablecloths and serviettes</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4818.50</td>
<td>-Articles of apparel and clothing accessories</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>4818.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>48.19</td>
<td>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.</td>
<td></td>
</tr>
<tr>
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<td></td>
<td>4819.10</td>
<td>-Cartons, boxes and cases, of corrugated paper or paperboard</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4819.20</td>
<td>-Folding cartons, boxes and cases, of non-corrugated paper or paperboard</td>
<td>CTH or RVC(40)</td>
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<td>4819.30</td>
<td>-Sacks and bags, having a base of a width of 40 cm or more</td>
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</tr>
<tr>
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<td></td>
<td>4819.40</td>
<td>-Other sacks and bags, including cones</td>
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<td></td>
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<td>4819.50</td>
<td>-Other packing containers, including record sleeves</td>
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</tr>
<tr>
<td></td>
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<td>4819.60</td>
<td>Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like</td>
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<tr>
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<td></td>
<td>48.20</td>
<td>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.</td>
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</tr>
<tr>
<td></td>
<td></td>
<td>4820.10</td>
<td>-Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4820.20</td>
<td>-Exercise books</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4820.30</td>
<td>-Binders (other than book covers), folders and file covers</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>4820.40</td>
<td>-Manifold business forms and interleaved carbon sets</td>
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<td></td>
<td>4820.50</td>
<td>-Albums for samples or for collections</td>
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<td>48.21</td>
<td>4820.90</td>
<td>-Other</td>
<td>Paper or paperboard labels of all kinds, whether or not printed.</td>
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<td>4821.10</td>
<td>-Printed</td>
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<td>4821.90</td>
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<td>48.22</td>
<td>4822.10</td>
<td>-Of a kind used for winding textile yarn</td>
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<td>4822.90</td>
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<td>CTH or RVC(40)</td>
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<td>48.23</td>
<td>4823.20</td>
<td>-Filter paper and paperboard</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>4823.40</td>
<td>-Rolls, sheets and dials, printed for self-recording apparatus</td>
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<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>-Trays, dishes, plates, cups and the like, of paper or paperboard</td>
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<td>CTH or RVC(40)</td>
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<td></td>
<td>4823.61</td>
<td>--Of bamboo</td>
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<td>CTH or RVC(40)</td>
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<td>4823.69</td>
<td>-Other</td>
<td></td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>4823.70</td>
<td>-Moulded or pressed articles of paper pulp</td>
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<td></td>
<td>4823.90</td>
<td>-Other</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>49</td>
<td></td>
<td>Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans</td>
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<tr>
<td>49.01</td>
<td>4901.10</td>
<td>-In single sheets, whether or not folded</td>
<td>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>-Other :</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>4901.91</td>
<td>--Dictionaries and encyclopaedias, and serial instalments thereof</td>
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<td>CTH or RVC(40)</td>
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<td>4901.99</td>
<td>--Other</td>
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<td>49.02</td>
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<td>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.</td>
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<td>49.02</td>
<td>4902.10</td>
<td>-Appearing at least four times a week</td>
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<td>4902.90</td>
<td>-Other</td>
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<td>49.03</td>
<td>4903.00</td>
<td>Children's picture, drawing or colouring books.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>49.04</td>
<td>4904.00</td>
<td>Music, printed or in manuscript, whether or not bound or illustrated.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>49.05</td>
<td>4905.10</td>
<td>Maps and hydrographic or similar charts of all kinds including atlases, wall maps, topographical plans and globes, printed.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4905.91</td>
<td>--In book form</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4905.99</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>49.06</td>
<td>4906.00</td>
<td>Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>49.07</td>
<td>4907.00</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>49.08</td>
<td>4908.10</td>
<td>Transfers (decalcomanias), vitrifiable</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4908.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>49.09</td>
<td>4909.00</td>
<td>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>49.10</td>
<td>4910.00</td>
<td>Calendars of any kind, printed, including calendar blocks.</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>49.11</td>
<td></td>
<td>Other printed matter, including printed pictures and photographs.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4911.10</td>
<td>-Trade advertising material, commercial catalogues and the like</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4911.91</td>
<td>--Pictures, designs and photographs</td>
<td>CTH or RVC(40)</td>
<td></td>
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<td>Subheading (HS 2012)</td>
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<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td>50</td>
<td></td>
<td>4911.99</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td><strong>SECTION XI : TEXTILES AND TEXTILE ARTICLES</strong></td>
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<tr>
<td>50</td>
<td></td>
<td>50.01</td>
<td>5001.00</td>
<td>Silk-worm cocoons suitable for reeling.</td>
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<td></td>
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<td>CC or RVC(40)</td>
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<td></td>
<td></td>
<td>50.02</td>
<td>5002.00</td>
<td>Raw silk (not thrown).</td>
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<td>CC or RVC(40)</td>
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<td></td>
<td>50.03</td>
<td>5003.00</td>
<td>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).</td>
</tr>
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<td></td>
<td></td>
<td></td>
<td>CC or RVC(40)</td>
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<td></td>
<td></td>
<td>50.04</td>
<td>5004.00</td>
<td>Silk yarn (other than yarn spun from silk waste) not put up for retail sale.</td>
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<td>CTH or RVC(40)</td>
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<td></td>
<td>50.05</td>
<td>5005.00</td>
<td>Yarn spun from silk waste, not put up for retail sale.</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>50.06</td>
<td>5006.00</td>
<td>Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.</td>
</tr>
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<td></td>
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<td>CTH, except from Heading 50.04 through 50.05; or RVC(40)</td>
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<td></td>
<td></td>
<td>50.07</td>
<td>5007.10</td>
<td>Woven fabrics of silk or of silk waste.</td>
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<td></td>
<td>CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)</td>
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<td></td>
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<td>5007.20</td>
<td>-Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk</td>
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<td></td>
<td>CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)</td>
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<td></td>
<td></td>
<td>5007.90</td>
<td>-Other fabrics</td>
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<td></td>
<td></td>
<td></td>
<td>CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)</td>
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<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
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<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td>51</td>
<td></td>
<td></td>
<td>Wool, fine or coarse animal hair; horsehair yarn and woven fabric</td>
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<tr>
<td>51.01</td>
<td></td>
<td></td>
<td>Wool, not carded or combed.</td>
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<td></td>
<td></td>
<td></td>
<td>-Greasy, including fleece-washed wool :</td>
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<tr>
<td></td>
<td></td>
<td>5101.11</td>
<td>--Shorn wool</td>
<td>CC or RVC(40)</td>
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<td>5101.19</td>
<td>--Other</td>
<td>CC or RVC(40)</td>
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<td></td>
<td></td>
<td></td>
<td>-Degreased, not carbonised :</td>
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<td></td>
<td></td>
<td>5101.21</td>
<td>--Shorn wool</td>
<td>CC or RVC(40)</td>
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<td>5101.29</td>
<td>--Other</td>
<td>CC or RVC(40)</td>
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<td>5101.30</td>
<td>-Carbonised</td>
<td>CC or RVC(40)</td>
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<tr>
<td>51.02</td>
<td></td>
<td></td>
<td>Fine or coarse animal hair, not carded or combed.</td>
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<td></td>
<td></td>
<td></td>
<td>-Fine animal hair :</td>
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<tr>
<td></td>
<td></td>
<td>5102.11</td>
<td>--Of Kashmir (cashmere) goats</td>
<td>CC or RVC(40)</td>
</tr>
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<td></td>
<td></td>
<td>5102.19</td>
<td>--Other</td>
<td>CC or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>5102.20</td>
<td>-Coarse animal hair</td>
<td>CC or RVC(40)</td>
</tr>
<tr>
<td>51.03</td>
<td></td>
<td></td>
<td>Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>5103.10</td>
<td>-Noils of wool or of fine animal hair</td>
<td>CC or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5103.20</td>
<td>-Other waste of wool or of fine animal hair</td>
<td>CC or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5103.30</td>
<td>-Waste of coarse animal hair</td>
<td>CC or RVC(40)</td>
</tr>
<tr>
<td>51.04</td>
<td></td>
<td>5104.00</td>
<td>Garnetted stock of wool or of fine or coarse animal hair.</td>
<td>CC or RVC(40)</td>
</tr>
<tr>
<td>51.05</td>
<td></td>
<td></td>
<td>Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>5105.10</td>
<td>-Carded wool</td>
<td>CC or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Wool tops and other combed wool :</td>
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<tr>
<td></td>
<td></td>
<td>5105.21</td>
<td>--Combed wool in fragments</td>
<td>CC or RVC(40)</td>
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<td></td>
<td></td>
<td>5105.29</td>
<td>--Other</td>
<td>CC or RVC(40)</td>
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<td></td>
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<td></td>
<td>-Fine animal hair, carded or combed :</td>
<td></td>
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<td></td>
<td></td>
<td>5105.31</td>
<td>--Of Kashmir (cashmere) goats</td>
<td>CC or RVC(40)</td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<td></td>
<td>5105.39</td>
<td>--Other</td>
<td>CC or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5105.40</td>
<td>-Coarse animal hair, carded or combed</td>
<td>CC or RVC(40)</td>
</tr>
<tr>
<td>51.06</td>
<td></td>
<td></td>
<td>Yarn of carded wool, not put up for retail sale.</td>
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<tr>
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<td></td>
<td>5106.10</td>
<td>-Containing 85 % or more by weight of wool</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5106.20</td>
<td>-Containing less than 85 % by weight of wool</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>51.07</td>
<td></td>
<td></td>
<td>Yarn of combed wool, not put up for retail sale.</td>
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<tr>
<td></td>
<td></td>
<td>5107.10</td>
<td>-Containing 85 % or more by weight of wool</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5107.20</td>
<td>-Containing less than 85 % by weight of wool</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>51.08</td>
<td></td>
<td></td>
<td>Yarn of fine animal hair (carded or combed), not put up for retail sale.</td>
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<tr>
<td></td>
<td></td>
<td>5108.10</td>
<td>-Carded</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5108.20</td>
<td>-Combed</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>51.09</td>
<td></td>
<td></td>
<td>Yarn of wool or of fine animal hair, put up for retail sale.</td>
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<tr>
<td></td>
<td></td>
<td>5109.10</td>
<td>-Containing 85 % or more by weight of wool or of fine animal hair</td>
<td>CTH, except from Heading 51.06 through 51.08; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5109.90</td>
<td>-Other</td>
<td>CTH, except from Heading 51.06 through 51.08; or RVC(40)</td>
</tr>
<tr>
<td>51.10</td>
<td></td>
<td>5110.00</td>
<td>Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>51.11</td>
<td></td>
<td></td>
<td>Woven fabrics of carded wool or of carded fine animal hair.</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>-Containing 85 % or more by weight of wool or of fine animal hair :</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>5111.11</td>
<td>--Of a weight not exceeding 300 g/m²</td>
<td>CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)</td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td>5111.19</td>
<td>--Other</td>
<td></td>
<td></td>
<td>CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)</td>
</tr>
<tr>
<td>5111.20</td>
<td>-Other, mixed mainly or solely with man-made filaments</td>
<td></td>
<td></td>
<td>CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)</td>
</tr>
<tr>
<td>5111.30</td>
<td>-Other, mixed mainly or solely with man-made staple fibres</td>
<td></td>
<td></td>
<td>CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)</td>
</tr>
<tr>
<td>5111.90</td>
<td>-Other</td>
<td></td>
<td></td>
<td>CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)</td>
</tr>
<tr>
<td>51.12</td>
<td></td>
<td>Woven fabrics of combed wool or of combed fine animal hair.</td>
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<tr>
<td></td>
<td></td>
<td>-Containing 85% or more by weight of wool or of fine animal hair :</td>
<td></td>
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</tr>
<tr>
<td>5112.11</td>
<td>--Of a weight not exceeding 200 g/m²</td>
<td></td>
<td></td>
<td>CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)</td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td>5112.19</td>
<td>--Other</td>
<td>-Other</td>
<td>CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>5112.20</td>
<td>-Other, mixed mainly or solely with man-made filaments</td>
<td>-Other, mixed mainly or solely with man-made filaments</td>
<td>CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>5112.30</td>
<td>-Other, mixed mainly or solely with man-made staple fibres</td>
<td>-Other, mixed mainly or solely with man-made staple fibres</td>
<td>CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>5112.90</td>
<td>-Other</td>
<td>-Other</td>
<td>CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>51.13</td>
<td>5113.00</td>
<td>Woven fabrics of coarse animal hair or of horsehair.</td>
<td>CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>52</td>
<td>Cotton</td>
<td>Cotton</td>
<td>CC or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>52.01</td>
<td>5201.00</td>
<td>Cotton, not carded or combed.</td>
<td>CC or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>52.02</td>
<td>Cotton waste (including yarn waste and garnetted stock).</td>
<td>Cotton waste (including yarn waste and garnetted stock).</td>
<td>CC or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td>5202.10</td>
<td>-Yarn waste (including thread waste)</td>
<td>CC or RVC(40)</td>
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<td></td>
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<tr>
<td></td>
<td>-Other :</td>
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<tr>
<td>5202.91</td>
<td>--Garnetted stock</td>
<td>CC or RVC(40)</td>
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<td></td>
</tr>
<tr>
<td>5202.99</td>
<td>--Other</td>
<td>CC or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>52.03</td>
<td>5203.00</td>
<td>Cotton, carded or combed.</td>
<td>CC or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>52.04</td>
<td>Cotton sewing thread, whether or not put up for retail sale.</td>
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<tr>
<td></td>
<td>-Not put up for retail sale :</td>
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<td></td>
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</tr>
<tr>
<td>5204.11</td>
<td>--Containing 85 % or more by weight of cotton</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<tr>
<td>5204.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5204.20</td>
<td>-Put up for retail sale</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>52.05</td>
<td>Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.</td>
<td></td>
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<tr>
<td></td>
<td>-Single yarn, of uncombed fibres :</td>
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</tr>
<tr>
<td>5205.11</td>
<td>--Measuring 714.29 decitex or more (not exceeding 14 metric number)</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5205.12</td>
<td>--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)</td>
<td>CTH or RVC(40)</td>
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<td></td>
</tr>
<tr>
<td>5205.13</td>
<td>--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5205.14</td>
<td>--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<tr>
<td>5205.15</td>
<td>--Measuring less than 125 decitex (exceeding 80 metric number)</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>-Single yarn, of combed fibres :</td>
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<tr>
<td>5205.21</td>
<td>--Measuring 714.29 decitex or more (not exceeding 14 metric number)</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<tr>
<td>5205.22</td>
<td>--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<tr>
<td>5205.23</td>
<td>--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>Chapter</td>
<td>Heading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td>5205.24</td>
<td>--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)</td>
<td>CTH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5205.26</td>
<td>--Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<tr>
<td>5205.27</td>
<td>--Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<tr>
<td>5205.28</td>
<td>--Measuring less than 83.33 decitex (exceeding 120 metric number)</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<tr>
<td></td>
<td>-Multiple (folded) or cabled yarn, of uncombed fibres</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>5205.31</td>
<td>--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>5205.32</td>
<td>--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)</td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>5205.33</td>
<td>--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)</td>
<td>CTH or RVC(40)</td>
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<td>5205.34</td>
<td>--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)</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>5205.35</td>
<td>--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>-Multiple (folded) or cabled yarn, of combed fibres</td>
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<td>5205.41</td>
<td>--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)</td>
<td>CTH or RVC(40)</td>
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<td>5205.42</td>
<td>--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)</td>
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<td>5205.43</td>
<td>--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)</td>
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<td>5205.44</td>
<td>--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)</td>
<td>CTH or RVC(40)</td>
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<td>Chapter</td>
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<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<td>5205.46</td>
<td></td>
<td>--Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 94 metric number per single yarn)</td>
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<tr>
<td>5205.47</td>
<td></td>
<td>--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)</td>
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<td>--Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)</td>
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</tr>
<tr>
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<td>Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale. -Single yarn, of uncombed fibres :</td>
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<tr>
<td>5206.11</td>
<td></td>
<td>--Measuring 714.29 decitex or more (not exceeding 14 metric number)</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>5206.12</td>
<td></td>
<td>--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)</td>
<td>CTH or RVC(40)</td>
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<td>5206.13</td>
<td></td>
<td>--Measuring less than 232.56 decitex but not less than 125 decitex (exceeding 43 metric number but not exceeding 52 metric number)</td>
<td>CTH or RVC(40)</td>
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<td>--Measuring less than 125 decitex (exceeding 80 metric number)</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>-Single yarn, of combed fibres :</td>
<td></td>
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</tr>
<tr>
<td>5206.21</td>
<td></td>
<td>--Measuring 714.29 decitex or more (not exceeding 14 metric number)</td>
<td>CTH or RVC(40)</td>
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<td>5206.22</td>
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<td>CTH or RVC(40)</td>
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<td>--Measuring less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>--Measuring less than 125 decitex (exceeding 80 metric number)</td>
<td>CTH or RVC(40)</td>
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<td>Chapter</td>
<td>Heading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td></td>
<td></td>
<td>-Multiple (folded) or cabled yarn, of uncombed fibres :</td>
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<tr>
<td>5206.31</td>
<td></td>
<td>--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
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<td>5206.32</td>
<td></td>
<td>--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)</td>
<td>CTH or RVC(40)</td>
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<td>5206.33</td>
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<td>CTH or RVC(40)</td>
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<td>5206.41</td>
<td></td>
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<td>CTH or RVC(40)</td>
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<td>CTH or RVC(40)</td>
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<td>--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)</td>
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<td>Cotton yarn (other than sewing thread) put up for retail sale.</td>
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<tr>
<td>5207.00</td>
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<td>-Containing 85 % or more by weight of cotton</td>
<td>CTH, except from Heading 52.04 through 52.06; or RVC(40)</td>
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<td>5207.90</td>
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<td>-Other</td>
<td>CTH, except from Heading 52.04 through 52.06; or RVC(40)</td>
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<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<td>52.08</td>
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<td></td>
<td>RVC(40)</td>
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<tr>
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<td>5208.11</td>
<td>--Plain weave, weighing not more than 100 g/m²</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
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<td></td>
<td>5208.12</td>
<td>--Plain weave, weighing more than 100 g/m²</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5208.13</td>
<td>--3-thread or 4-thread twill, including cross twill</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5208.19</td>
<td>--Other fabrics</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>5208.21</td>
<td>--Plain weave, weighing not more than 100 g/m²</td>
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<td>--Plain weave, weighing more than 100 g/m²</td>
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<td>5208.23</td>
<td>--3-thread or 4-thread twill, including cross twill</td>
<td>CTH or RVC(40)</td>
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<td>5208.29</td>
<td>--Other fabrics</td>
<td>CTH or RVC(40)</td>
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<td>5208.31</td>
<td>--Plain weave, weighing not more than 100 g/m²</td>
<td>CTH or RVC(40)</td>
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<td>5208.32</td>
<td>--Plain weave, weighing more than 100 g/m²</td>
<td>CTH or RVC(40)</td>
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<td>5208.33</td>
<td>--3-thread or 4-thread twill, including cross twill</td>
<td>CTH or RVC(40)</td>
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<td>5208.39</td>
<td>--Other fabrics</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>5208.41</td>
<td>--Plain weave, weighing not more than 100 g/m²</td>
<td>CTH or RVC(40)</td>
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<td>5208.42</td>
<td>--Plain weave, weighing more than 100 g/m²</td>
<td>CTH or RVC(40)</td>
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<td>5208.43</td>
<td>--3-thread or 4-thread twill, including cross twill</td>
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<td>5208.49</td>
<td>--Other fabrics</td>
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<td>5208.51</td>
<td>--Plain weave, weighing not more than 100 g/m²</td>
<td>CTH or RVC(40)</td>
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<td>5208.52</td>
<td>--Plain weave, weighing more than 100 g/m²</td>
<td>CTH or RVC(40)</td>
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<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<td>52.09</td>
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<td>5208.59</td>
<td>--Other fabrics</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
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<td>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m².</td>
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<td></td>
<td></td>
<td>5209.11</td>
<td>--Plain weave</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>5209.12</td>
<td>--3-thread or 4-thread twill, including cross twill</td>
<td>CTH or RVC(40)</td>
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<td>5209.19</td>
<td>--Other fabrics</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
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<td>-Unbleached :</td>
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<td></td>
<td>5209.21</td>
<td>--Plain weave</td>
<td>CTH or RVC(40)</td>
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<td>5209.22</td>
<td>--3-thread or 4-thread twill, including cross twill</td>
<td>CTH or RVC(40)</td>
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<td>5209.29</td>
<td>--Other fabrics</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>-Bleached :</td>
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<td>5209.31</td>
<td>--Plain weave</td>
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<td>5209.32</td>
<td>--3-thread or 4-thread twill, including cross twill</td>
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<td>5209.39</td>
<td>--Other fabrics</td>
<td>CTH or RVC(40)</td>
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<td>-Dyed :</td>
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<td></td>
<td>5209.41</td>
<td>--Plain weave</td>
<td>CTH or RVC(40)</td>
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<td>5209.42</td>
<td>--Denim</td>
<td>CTH or RVC(40)</td>
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<td>--Other fabrics of 3-thread or 4-thread twill, including cross twill</td>
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<td>5209.49</td>
<td>--Other fabrics</td>
<td>CTH or RVC(40)</td>
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<td>-Printed :</td>
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<td>5209.59</td>
<td>--Other fabrics</td>
<td>CTH or RVC(40)</td>
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<td>52.10</td>
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<td>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.</td>
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<td></td>
<td></td>
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<td>-Unbleached :</td>
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<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<td>5210.11</td>
<td>--Plain weave</td>
<td>5210.11</td>
<td>CTH or RVC(40)</td>
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<td>5210.19</td>
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<td>5210.19</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>-Bleached :</td>
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<td>5210.21</td>
<td>--Plain weave</td>
<td>5210.21</td>
<td>CTH or RVC(40)</td>
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<td>5210.29</td>
<td>--Other fabrics</td>
<td>5210.29</td>
<td>CTH or RVC(40)</td>
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<td>-Dyed :</td>
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<tr>
<td>5210.31</td>
<td>--Plain weave</td>
<td>5210.31</td>
<td>CTH or RVC(40)</td>
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<td>--3-thread or 4-thread twill, including cross twill</td>
<td>5210.32</td>
<td>CTH or RVC(40)</td>
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<td>5210.39</td>
<td>--Other fabrics</td>
<td>5210.39</td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td></td>
<td>-Of yarns of different colours :</td>
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<td>5210.41</td>
<td>--Plain weave</td>
<td>5210.41</td>
<td>CTH or RVC(40)</td>
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<td>5210.49</td>
<td>--Other fabrics</td>
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<td>CTH or RVC(40)</td>
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<td>-Printed :</td>
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<td></td>
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<td>5210.51</td>
<td>--Plain weave</td>
<td>5210.51</td>
<td>CTH or RVC(40)</td>
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<td>5210.59</td>
<td>--Other fabrics</td>
<td>5210.59</td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>52.11</td>
<td>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/㎡.</td>
<td>52.11</td>
<td>CTH or RVC(40)</td>
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<td>-Unbleached :</td>
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<td>5211.11</td>
<td>--Plain weave</td>
<td>5211.11</td>
<td>CTH or RVC(40)</td>
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<td>--3-thread or 4-thread twill, including cross twill</td>
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<td>5211.19</td>
<td>--Other fabrics</td>
<td>5211.19</td>
<td>CTH or RVC(40)</td>
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<td>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).</td>
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<td>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).</td>
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<td>5309.11</td>
<td>Woven fabrics of flax.</td>
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<td>-Containing 85 % or more by weight of flax:</td>
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<td>-Other yarn, single, with a twist exceeding 50 turns per metre</td>
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<td>--Of yarns of different colours</td>
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<td>-Other woven fabrics, containing 85 % or more by weight of non-textured polyester filaments:</td>
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<td>-Other woven fabrics, containing 85 % or more by weight of synthetic filaments :</td>
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<td>Of nylon or other polyamides</td>
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<td>Acrylic or modacrylic</td>
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<td>Artificial staple fibres, carded, combed or otherwise processed for spinning.</td>
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<td>55.08</td>
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<td>Multiple (folded) or cabled yarn</td>
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<td>Containing 85 % or more by weight of acrylic or modacrylic staple fibres :</td>
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<td>5509.31</td>
<td>Single yarn</td>
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<td>5509.32</td>
<td>Multiple (folded) or cabled yarn</td>
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<td>Other yarn, containing 85 % or more by weight of synthetic staple fibres :</td>
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<td>5509.41</td>
<td>Single yarn</td>
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<td>Multiple (folded) or cabled yarn</td>
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<td>Other yarn, of polyester staple fibres :</td>
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<td>Mixed mainly or solely with wool or fine animal hair</td>
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<td>Other yarn, of acrylic or modacrylic staple fibres :</td>
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<td>Mixed mainly or solely with wool or fine animal hair</td>
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<td>- Other yarn :</td>
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<td>5509.92 -- Mixed mainly or solely with cotton</td>
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<td>5509.99 -- Other</td>
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<td>CTH or RVC(40)</td>
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<td>Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.</td>
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<td>- Containing 85 % or more by weight of artificial staple fibres :</td>
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<td>5510.11 -- Single yarn</td>
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<td>5510.12 -- Multiple (folded) or cabled yarn</td>
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<td>5510.30 -- Other yarn, mixed mainly or solely with cotton</td>
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<td>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.</td>
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<td>5511.10 - Of synthetic staple fibres, containing 85 % or more by weight of such fibres</td>
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<td>CTH, except from Heading 55.08 through 55.10; or RVC(40)</td>
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<td>5511.20 - Of synthetic staple fibres, containing less than 85 % by weight of such fibres</td>
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<td>Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.</td>
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<td>- Containing 85 % or more by weight of polyester staple fibres :</td>
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<td>5512.11 -- Unbleached or bleached</td>
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<td>5512.19 -- Other</td>
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<td>- Containing 85 % or more by weight of acrylic or modacrylic staple fibres :</td>
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<td>5512.21 -- Unbleached or bleached</td>
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<td><strong>55.13</strong></td>
<td>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.</td>
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<td>-Unbleached or bleached</td>
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<td>5513.11</td>
<td>--Of polyester staple fibres, plain weave</td>
<td>CTH or RVC(40)</td>
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<td>5513.12</td>
<td>--3-thread or 4-thread twill, including cross twill, of polyester staple fibres</td>
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<td>5513.13</td>
<td>--Other woven fabrics of polyester staple fibres</td>
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<td>--Other woven fabrics</td>
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<td>-Dyed</td>
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<td>5513.21</td>
<td>--Of polyester staple fibres, plain weave</td>
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<td>5513.23</td>
<td>--Other woven fabrics of polyester staple fibres</td>
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<td>5513.29</td>
<td>--Other woven fabrics</td>
<td>CTH or RVC(40)</td>
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<td>-Of yarns of different colours :</td>
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<td></td>
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<td>5513.31</td>
<td>--Of polyester staple fibres, plain weave</td>
<td>CTH or RVC(40)</td>
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<td>5513.39</td>
<td>--Other woven fabrics</td>
<td>CTH or RVC(40)</td>
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<td>-Printed</td>
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<td>5513.41</td>
<td>--Of polyester staple fibres, plain weave</td>
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<td>5513.49</td>
<td>--Other woven fabrics</td>
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<td><strong>55.14</strong></td>
<td>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.</td>
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<td></td>
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<td>-Unbleached or bleached</td>
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<td>5514.11</td>
<td>--Of polyester staple fibres, plain weave</td>
<td>CTH or RVC(40)</td>
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<td>5514.12</td>
<td>--3-thread or 4-thread twill, including cross twill, of polyester staple fibres</td>
<td>CTH or RVC(40)</td>
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<td>5514.19</td>
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<td>-Dyed</td>
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<td></td>
<td></td>
<td>5514.21</td>
<td>--Of polyester staple fibres, plain weave</td>
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<td>5514.22</td>
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<td>--Of polyester staple fibres, plain weave</td>
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<td>CTH or RVC(40)</td>
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56  Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof

56.01 Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.
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<th>Subheading (HS 2012)</th>
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<th>Applicable Product Specific Rule of Origin</th>
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<td>Needleloom felt and stitch-bonded fibre fabrics</td>
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<td>Rubber thread and cord, textile covered</td>
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<td>56.05</td>
<td>5604.90</td>
<td>-Other</td>
<td>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.</td>
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<td>5606.00</td>
<td>Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.</td>
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<td>56.07</td>
<td>5607.21</td>
<td>--Binder or baler twine</td>
<td>Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics. -Of sisal or other textile fibres of the genus Agave :</td>
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<td>--Made up fishing nets</td>
<td>Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials. -Of man-made textile materials :</td>
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<td>5608.19</td>
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<td>Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.</td>
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<td>Carpets and other textile floor coverings, knotted, whether or not made up. -Of wool or fine animal hair</td>
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<td>Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including &quot;Kelem&quot;, &quot;Schumacks&quot;, &quot;Karanianie&quot; and similar hand-woven rugs.</td>
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<td>5807.10</td>
<td>5805.00</td>
<td>Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.</td>
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<td>5806.10</td>
<td>Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics</td>
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<td>Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread</td>
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<td>5806.40</td>
<td>Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)</td>
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<td></td>
<td>5807.10</td>
<td>Other woven fabrics, in the piece, in strips or cut to shape or size, not embroidered.</td>
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<td>Other</td>
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<td>Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)</td>
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<td>5808.90</td>
<td>Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.</td>
<td>CC or RVC(40)</td>
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<td>5809.00</td>
<td>Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05,</td>
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<th>Subheading (HS 2012)</th>
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<th>Applicable Product Specific Rule of Origin</th>
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<td>of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.</td>
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<td>58.10</td>
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<td>5810.10</td>
<td>Embroidery in the piece, in strips or in motifs.</td>
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<td>5810.91</td>
<td>-Embroidery without visible ground :</td>
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<td>5810.92</td>
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<td>5810.99</td>
<td>--Of man-made fibres :</td>
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<td></td>
<td>5810.99</td>
<td>--Of other textile materials :</td>
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<td>58.11</td>
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<td>5811.00</td>
<td>Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.</td>
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<td>59</td>
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<td></td>
<td>Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use</td>
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<td>59.01</td>
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<td>5901.10</td>
<td>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.</td>
<td>CC or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5901.90</td>
<td>-Other :</td>
<td>CC or RVC(40)</td>
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<td>59.02</td>
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<td>5902.10</td>
<td>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.</td>
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<td></td>
<td>5902.20</td>
<td>-Of nylon or other polyamides :</td>
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<tr>
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<td></td>
<td>5902.90</td>
<td>-Other :</td>
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<td>59.03</td>
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<td>5903.10</td>
<td>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.</td>
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<td></td>
<td>5903.20</td>
<td>-With poly (vinyl chloride) :</td>
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<td>5903.90</td>
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<td>59.04</td>
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<td>5904.10</td>
<td>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.</td>
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<td></td>
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<td>5904.90</td>
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<td>CC or RVC(40)</td>
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<td>59.05</td>
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<td>Textile wall coverings.</td>
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<td>59.06</td>
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<td>5906.10</td>
<td>Rubberised textile fabrics, other than those of heading 59.02.</td>
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<td>-Adhesive tape of a width not exceeding 20 cm</td>
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<td>5906.91</td>
<td>--Knitted or crocheted</td>
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<td>5906.99</td>
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<td>59.07</td>
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<td>5907.00</td>
<td>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.</td>
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<td>59.08</td>
<td></td>
<td>5908.00</td>
<td>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.</td>
<td>CC or RVC(40)</td>
</tr>
<tr>
<td>59.09</td>
<td></td>
<td>5909.00</td>
<td>Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.</td>
<td>CC or RVC(40)</td>
</tr>
<tr>
<td>59.10</td>
<td></td>
<td>5910.00</td>
<td>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.</td>
<td>CC or RVC(40)</td>
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<tr>
<td>59.11</td>
<td></td>
<td>5911.10</td>
<td>Textile products and articles, for technical uses, specified in Note 7 to this Chapter.</td>
<td>CC or RVC(40)</td>
</tr>
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</table>

- 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)
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<th>Product Description</th>
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<td>-Bolting cloth, whether or not made up</td>
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<td></td>
<td></td>
<td></td>
<td>-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) :</td>
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<td>5911.31</td>
<td>--Weighing less than 650 g/m²</td>
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<td>5911.32</td>
<td>--Weighing 650 g/m² or more</td>
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<td>5911.40</td>
<td>-Straining cloth of a kind used in oil presses or the like, including that of human hair</td>
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<td>-Other</td>
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<td>60</td>
<td>Knitted or crocheted fabrics</td>
<td>60.01</td>
<td>Pile fabrics, including &quot;long pile&quot; fabrics and terry fabrics, knitted or crocheted.</td>
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<td>-&quot;Long pile&quot; fabrics</td>
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<td>-Looped pile fabrics :</td>
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<td>6001.21</td>
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<td>--Of man-made fibres</td>
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<td>6001.29</td>
<td>--Of other textile materials</td>
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<td>-Other :</td>
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<td>6001.91</td>
<td>--Of cotton</td>
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<td>--Of man-made fibres</td>
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<td>6001.99</td>
<td>--Of other textile materials</td>
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<td>-Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread</td>
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<td>Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.</td>
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<td>61</td>
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<td>61.01</td>
<td>Articles of apparel and clothing accessories, knitted or crocheted</td>
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<td>61.01</td>
<td>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.</td>
<td></td>
</tr>
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<td>6101.20</td>
<td>-Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td>61.02</td>
<td></td>
<td>6101.30</td>
<td>Of man-made fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6101.90</td>
<td>Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>61.02</td>
<td>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of heading 61.04.</td>
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<tr>
<td></td>
<td></td>
<td>6102.10</td>
<td>Of wool or fine animal hair</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6102.20</td>
<td>Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td></td>
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<td>6102.30</td>
<td>Of man-made fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
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<td></td>
<td>6102.90</td>
<td>Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>61.03</td>
<td>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</td>
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<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td>6103.10</td>
<td>-Suits</td>
<td>6103.10 -Suits</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>-Ensembles :</td>
<td></td>
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<tr>
<td>6103.22</td>
<td>--Of cotton</td>
<td>6103.22 --Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>6103.23</td>
<td>--Of synthetic fibres</td>
<td>6103.23 --Of synthetic fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>6103.29</td>
<td>--Of other textile materials</td>
<td>6103.29 --Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>-Jackets and blazers :</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6103.31</td>
<td>--Of wool or fine animal hair</td>
<td>6103.31 --Of wool or fine animal hair</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>6103.32</td>
<td>--Of cotton</td>
<td>6103.32 --Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td>6103.33</td>
<td>--Of synthetic fibres</td>
<td>6103.33 --Of synthetic fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td>Chapter</td>
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<td></td>
<td></td>
<td>6103.39</td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>6103.41</td>
<td>--Of wool or fine animal hair</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
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<td>6103.42</td>
<td>--Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6103.43</td>
<td>--Of synthetic fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>6103.49</td>
<td>--Of other textile materials</td>
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</tr>
<tr>
<td>61.04</td>
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<td></td>
<td>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.</td>
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<tr>
<td></td>
<td></td>
<td>6104.13</td>
<td>--Of synthetic fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6104.19</td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td>Chapter</td>
<td>Heading</td>
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<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<td>territory of any Party; or RVC(40)</td>
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<td></td>
<td>Ensembles:</td>
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<td></td>
<td></td>
<td>6104.22</td>
<td>--Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6104.23</td>
<td>--Of synthetic fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6104.29</td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td></td>
<td>-Jackets and blazers:</td>
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<td></td>
<td></td>
<td>6104.31</td>
<td>--Of wool or fine animal hair</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>6104.32</td>
<td>--Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>6104.33</td>
<td>--Of synthetic fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td></td>
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<td>6104.39</td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or</td>
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<td>Chapter</td>
<td>Subheading (HS 2012)</td>
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<td></td>
<td></td>
<td>Dresses</td>
<td>RVC(40)</td>
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</tr>
<tr>
<td>6104.41</td>
<td>6104.41</td>
<td>--Of wool or fine animal hair</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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</tr>
<tr>
<td>6104.42</td>
<td>6104.42</td>
<td>--Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td>6104.43</td>
<td>6104.43</td>
<td>--Of synthetic fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td>6104.44</td>
<td>6104.44</td>
<td>--Of artificial fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td>6104.49</td>
<td>6104.49</td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>Skirts and divided skirts</td>
<td></td>
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</tr>
<tr>
<td>6104.51</td>
<td>6104.51</td>
<td>--Of wool or fine animal hair</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td>6104.52</td>
<td>6104.52</td>
<td>--Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or</td>
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<td>Chapter</td>
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<td>Product Description</td>
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<td></td>
<td>RVC(40)</td>
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<td></td>
<td></td>
<td>6104.53</td>
<td>--Of synthetic fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6104.59</td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-Trousers, bib and brace overalls, breeches and shorts :</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6104.61</td>
<td>--Of wool or fine animal hair</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6104.62</td>
<td>--Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6104.63</td>
<td>--Of synthetic fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6104.69</td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td>61.05</td>
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<td>6105.10</td>
<td>-Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td>Chapter</td>
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<td>Product Description</td>
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<td></td>
<td>6105.20</td>
<td>-Of man-made fibres</td>
<td>Party; or RVC(40)</td>
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<tr>
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<td>6105.90</td>
<td>-Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td>61.06</td>
<td></td>
<td></td>
<td>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>6106.10</td>
<td>-Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
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<td>6106.20</td>
<td>-Of man-made fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
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<td></td>
<td>6106.90</td>
<td>-Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td>61.07</td>
<td></td>
<td></td>
<td>Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>6107.11</td>
<td>--Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td>Chapter</td>
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<td></td>
<td></td>
<td>6107.12</td>
<td>--Of man-made fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6107.19</td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>Nightshirts and pyjamas :</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>6107.21</td>
<td>--Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6107.22</td>
<td>--Of man-made fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td></td>
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<td>6107.29</td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td>Other :</td>
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<td></td>
<td>6107.91</td>
<td>--Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
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<td></td>
<td>6107.99</td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td>Chapter</td>
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<tr>
<td>61.08</td>
<td></td>
<td></td>
<td>Women’s or girls’ slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.</td>
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</tr>
<tr>
<td></td>
<td>Slips and petticoats :</td>
<td></td>
<td></td>
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<tr>
<td>6108.11</td>
<td></td>
<td>--Of man-made fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td>6108.19</td>
<td></td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td></td>
<td>Briefs and panties :</td>
<td></td>
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<tr>
<td>6108.21</td>
<td></td>
<td>--Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td>6108.22</td>
<td></td>
<td>--Of man-made fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td>6108.29</td>
<td></td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td></td>
<td>Nightdresses and pyjamas :</td>
<td></td>
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<tr>
<td>6108.31</td>
<td></td>
<td>--Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td>Chapter</td>
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<tr>
<td>6108.32</td>
<td>--Of man-made fibres</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td>6108.39</td>
<td>--Of other textile materials</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td>6108.91</td>
<td>--Of cotton</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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</tr>
<tr>
<td>6108.92</td>
<td>--Of man-made fibres</td>
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<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td>6108.99</td>
<td>--Of other textile materials</td>
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<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td>61.09</td>
<td></td>
<td>T-shirts, singlets and other vests, knitted or crocheted.</td>
<td></td>
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</tr>
<tr>
<td>6109.10</td>
<td>--Of cotton</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td>6109.90</td>
<td>--Of other textile materials</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td>61.10</td>
<td></td>
<td></td>
<td>Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>6110.11</td>
<td>--Of wool</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>6110.12</td>
<td>--Of Kashmir (cashmere) goats</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>6110.19</td>
<td>--Other</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>6110.20</td>
<td>-Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>6110.30</td>
<td>-Of man-made fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>6110.90</td>
<td>-Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>61.11</td>
<td></td>
<td></td>
<td>Babies' garments and clothing accessories, knitted or crocheted.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>6111.20</td>
<td>-Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
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</tr>
<tr>
<td>6111.30</td>
<td>-Of synthetic fibres</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>6111.90</td>
<td>-Of other textile materials</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>61.12</td>
<td>Track suits, ski suits and swimwear, knitted or crocheted.</td>
<td></td>
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<tr>
<td></td>
<td>-Track suits:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6112.11</td>
<td>--Of cotton</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>6112.12</td>
<td>--Of synthetic fibres</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>6112.19</td>
<td>--Of other textile materials</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>6112.20</td>
<td>-Ski suits</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>-Men's or boys' swimwear:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6112.31</td>
<td>--Of synthetic fibres</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
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<tr>
<td></td>
<td></td>
<td>6112.39</td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6112.41</td>
<td>--Of synthetic fibres</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>6112.49</td>
<td>--Of other textile materials</td>
<td></td>
</tr>
<tr>
<td></td>
<td>61.13</td>
<td>6113.00</td>
<td>Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>61.14</td>
<td>Other garments, knitted or crocheted.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>6114.20</td>
<td>-Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6114.30</td>
<td>-Of man-made fibres</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>6114.90</td>
<td>-Of other textile materials</td>
<td></td>
</tr>
<tr>
<td></td>
<td>61.15</td>
<td>Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
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<tr>
<td></td>
<td></td>
<td>6115.10</td>
<td>-Graduated compression hosiery (for example, stockings for varicose veins)</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Other panty hose and tights</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>6115.21</td>
<td>--Of synthetic fibres, measuring per single yarn less than 67 decitex</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6115.22</td>
<td>--Of synthetic fibres, measuring per single yarn 67 decitex or more</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6115.29</td>
<td>--Of other textile materials</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>6115.30</td>
<td>--Other women’s full-length or knee-length hosiery, measuring per single yarn less than 67 decitex</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td></td>
<td></td>
<td></td>
<td>-Other :</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>6115.94</td>
<td>--Of wool or fine animal hair</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6115.95</td>
<td>--Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
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<tr>
<td>6115.96</td>
<td></td>
<td>6115.96</td>
<td>--Of synthetic fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td>6115.99</td>
<td></td>
<td>6115.99</td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td>61.16</td>
<td></td>
<td>6116.10</td>
<td>Gloves, mittens and mitts, knitted or crocheted.</td>
<td></td>
</tr>
<tr>
<td>6116.10</td>
<td></td>
<td>6116.10</td>
<td>-Impregnated, coated or covered with plastics or rubber</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>-Other:</td>
<td></td>
</tr>
<tr>
<td>6116.91</td>
<td></td>
<td>6116.91</td>
<td>--Of wool or fine animal hair</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td>6116.92</td>
<td></td>
<td>6116.92</td>
<td>--Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td>6116.93</td>
<td></td>
<td>6116.93</td>
<td>--Of synthetic fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td>6116.99</td>
<td></td>
<td>6116.99</td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
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<tr>
<td>61.17</td>
<td></td>
<td></td>
<td>Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.</td>
<td></td>
</tr>
<tr>
<td>6117.10</td>
<td></td>
<td>-Shawls, scarves, mufflers, mantillas, veils and the like</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>6117.80</td>
<td></td>
<td>-Other accessories</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>6117.90</td>
<td></td>
<td>-Parts</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>62</td>
<td></td>
<td></td>
<td>Articles of apparel and clothing accessories, not knitted or crocheted</td>
<td></td>
</tr>
<tr>
<td>62.01</td>
<td></td>
<td></td>
<td>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>-Overcoats, raincoats, car-coats, capes, cloaks and similar articles :</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6201.11</td>
<td></td>
<td>--Of wool or fine animal hair</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>6201.12</td>
<td></td>
<td>--Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>6201.13</td>
<td></td>
<td>--Of man-made fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or</td>
<td></td>
</tr>
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<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
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<tr>
<td>6201.19</td>
<td>--Of other textile materials</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>6201.91</td>
<td>--Of wool or fine animal hair</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>6201.92</td>
<td>--Of cotton</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>6201.93</td>
<td>--Of man-made fibres</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>6201.99</td>
<td>--Of other textile materials</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td><strong>62.02</strong></td>
<td><strong>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.</strong></td>
<td></td>
<td><strong>Overcoats, raincoats, car-coats, capes, cloaks and similar articles :</strong></td>
<td></td>
</tr>
<tr>
<td>6202.11</td>
<td>--Of wool or fine animal hair</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
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<tr>
<td>6202.12</td>
<td>--Of cotton</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>6202.13</td>
<td>--Of man-made fibres</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>6202.19</td>
<td>--Of other textile materials</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>-Other :</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6202.91</td>
<td>--Of wool or fine animal hair</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>6202.92</td>
<td>--Of cotton</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>6202.93</td>
<td>--Of man-made fibres</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>6202.99</td>
<td>--Of other textile materials</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>62.03</td>
<td>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-Suits :</td>
<td></td>
<td></td>
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<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
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<tr>
<td></td>
<td></td>
<td>6203.11</td>
<td>--Of wool or fine animal hair</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6203.12</td>
<td>--Of synthetic fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6203.19</td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>-Ensembles :</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>6203.22</td>
<td>--Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6203.23</td>
<td>--Of synthetic fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6203.29</td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>-Jackets and blazers :</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>6203.31</td>
<td>--Of wool or fine animal hair</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
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<tr>
<td>6203.32</td>
<td></td>
<td>--Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>6203.33</td>
<td></td>
<td>--Of synthetic fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>6203.39</td>
<td></td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>-Trousers, bib and brace overalls, breeches and shorts :</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6203.41</td>
<td></td>
<td>--Of wool or fine animal hair</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>6203.42</td>
<td></td>
<td>--Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>6203.43</td>
<td></td>
<td>--Of synthetic fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>6203.49</td>
<td></td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
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<td>62.04</td>
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<td></td>
<td>Women’s or girls’ suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</td>
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<td></td>
<td></td>
<td>6204.11</td>
<td>--Of wool or fine animal hair</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td></td>
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<td>6204.12</td>
<td>--Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td></td>
<td></td>
<td>6204.13</td>
<td>--Of synthetic fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td></td>
<td></td>
<td>6204.19</td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td></td>
<td>6204.21</td>
<td>--Of wool or fine animal hair</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td></td>
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<td>6204.22</td>
<td>--Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>6204.23</td>
<td>--Of synthetic fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<td>Party; or RVC(40)</td>
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<td>6204.29</td>
<td></td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td></td>
<td>-Jackets and blazers :</td>
<td></td>
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<tr>
<td>6204.31</td>
<td></td>
<td>--Of wool or fine animal hair</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td>6204.32</td>
<td></td>
<td>--Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td>6204.33</td>
<td></td>
<td>--Of synthetic fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td>6204.39</td>
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<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
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<td>-Dresses :</td>
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<tr>
<td>6204.41</td>
<td></td>
<td>--Of wool or fine animal hair</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td>6204.42</td>
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<td>--Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td></td>
<td></td>
<td>6204.43</td>
<td>--Of synthetic fibres</td>
<td>RVC(40)</td>
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<td></td>
<td></td>
<td>6204.44</td>
<td>--Of artificial fibres</td>
<td>RVC(40)</td>
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<td></td>
<td></td>
<td>6204.49</td>
<td>--Of other textile materials</td>
<td>RVC(40)</td>
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<td></td>
<td></td>
<td></td>
<td>-Skirts and divided skirts :</td>
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<td></td>
<td></td>
<td>6204.51</td>
<td>--Of wool or fine animal hair</td>
<td>RVC(40)</td>
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<td></td>
<td></td>
<td>6204.52</td>
<td>--Of cotton</td>
<td>RVC(40)</td>
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<td></td>
<td></td>
<td>6204.53</td>
<td>--Of synthetic fibres</td>
<td>RVC(40)</td>
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<td></td>
<td></td>
<td>6204.59</td>
<td>--Of other textile materials</td>
<td>RVC(40)</td>
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<td>Subheading (HS 2012)</td>
<td>Product Description</td>
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<td></td>
<td>-Trousers, bib and brace overalls, breeches and shorts :</td>
<td>RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>6204.61</td>
<td>--Of wool or fine animal hair</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td></td>
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<td>6204.62</td>
<td>--Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td></td>
<td></td>
<td>6204.63</td>
<td>--Of synthetic fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td>6204.69</td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td>62.05</td>
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<td>6205.20</td>
<td>--Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>6205.30</td>
<td>--Of man-made fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>6205.90</td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
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<tr>
<td>62.06</td>
<td>Women's or girls' blouses, shirts and shirt-blouses.</td>
<td>6206.10 - Of silk or silk waste</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
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<td></td>
<td>6206.20 - Of wool or fine animal hair</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td>6206.30 - Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td></td>
<td>6206.40 - Of man-made fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td>6206.90 - Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td>62.07</td>
<td>Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.</td>
<td>6207.11 -- Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td>Chapter</td>
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<tr>
<td>6207.19</td>
<td>--Of other textile materials</td>
<td>6207.19</td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td>6207.21</td>
<td>--Of cotton</td>
<td>6207.21</td>
<td>--Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td>6207.22</td>
<td>--Of man-made fibres</td>
<td>6207.22</td>
<td>--Of man-made fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td>6207.29</td>
<td>--Of other textile materials</td>
<td>6207.29</td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td></td>
<td>-Nightshirts and pyjamas :</td>
<td></td>
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<tr>
<td>6207.91</td>
<td>--Of cotton</td>
<td>6207.91</td>
<td>--Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td>6207.99</td>
<td>--Of other textile materials</td>
<td>6207.99</td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td>62.08</td>
<td>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.</td>
<td>62.08</td>
<td>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.</td>
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<tr>
<td></td>
<td>-Slips and petticoats :</td>
<td></td>
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<tr>
<td>6208.11</td>
<td>--Of man-made fibres</td>
<td>6208.11</td>
<td>--Of man-made fibres</td>
<td>CC, provided that the good is</td>
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<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<td>6208.19</td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>-Nightdresses and pyjamas:</td>
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<td></td>
<td></td>
<td>6208.21</td>
<td>--Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td></td>
<td></td>
<td>6208.22</td>
<td>--Of man-made fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td></td>
<td></td>
<td>6208.29</td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td></td>
<td>-Other:</td>
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<td>6208.91</td>
<td>--Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td></td>
<td></td>
<td>6208.92</td>
<td>--Of man-made fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td></td>
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<td>6208.99</td>
<td>--Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the</td>
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<td>territory of any Party; or RVC(40)</td>
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<tr>
<td>62.09</td>
<td></td>
<td>6209.20</td>
<td>Babies’ garments and clothing accessories.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>--Of cotton</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td></td>
<td></td>
<td>6209.30</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td></td>
<td></td>
<td>6209.90</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td>62.10</td>
<td></td>
<td>6210.10</td>
<td>Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>--Of fabrics of heading 56.02 or 56.03</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td></td>
<td>6210.20</td>
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<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td>6210.30</td>
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<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td>6210.40</td>
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<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td>Chapter</td>
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<td>Subheading (HS 2012)</td>
<td>Product Description</td>
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<td></td>
<td></td>
<td></td>
<td>Other women’s or girls' garments</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td>62.11</td>
<td></td>
<td></td>
<td>Track suits, ski suits and swimwear; other garments.</td>
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<td></td>
<td></td>
<td></td>
<td>-Swimwear</td>
<td></td>
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<tr>
<td>6211.11</td>
<td></td>
<td>--Men's or boys'</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td>6211.12</td>
<td></td>
<td>--Women's or girls'</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td>6211.20</td>
<td></td>
<td>-Ski suits</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>-Other garments, men's or boys'</td>
<td></td>
</tr>
<tr>
<td>6211.32</td>
<td></td>
<td>--Of cotton</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td>6211.33</td>
<td></td>
<td>--Of man-made fibres</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td>6211.39</td>
<td></td>
<td>--Of other textile materials</td>
<td></td>
<td>CC, provided that the good is both cut and sewn in the</td>
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<td>Subheading (HS 2012)</td>
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<td>6211.42</td>
<td>--Of cotton</td>
<td>territory of any Party; or RVC(40)</td>
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<td></td>
<td></td>
<td>6211.43</td>
<td>--Of man-made fibres</td>
<td>territory of any Party; or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>6211.49</td>
<td>--Of other textile materials</td>
<td>territory of any Party; or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>62.12</td>
<td>Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.</td>
<td></td>
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<tr>
<td>6212.10</td>
<td></td>
<td>-Brassières</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>6212.20</td>
<td></td>
<td>-Girdles and panty-girdles</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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</tr>
<tr>
<td>6212.30</td>
<td></td>
<td>-Corselettes</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<tr>
<td>6212.90</td>
<td></td>
<td>-Other</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td></td>
<td>territory of any Party; or RVC(40)</td>
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<tr>
<td><strong>62.13</strong></td>
<td></td>
<td></td>
<td>Handkerchiefs.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>6213.20</td>
<td>-Of cotton</td>
<td>CC or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>6213.90</td>
<td>-Of other textile materials</td>
<td>CC or RVC(40)</td>
<td></td>
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<tr>
<td><strong>62.14</strong></td>
<td></td>
<td>Shawls, scarves, mufflers, mantillas, veils and the like.</td>
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<td></td>
<td>6214.10</td>
<td>-Of silk or silk waste</td>
<td>CC or RVC(40)</td>
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<tr>
<td></td>
<td>6214.20</td>
<td>-Of wool or fine animal hair</td>
<td>CC or RVC(40)</td>
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<td></td>
<td>6214.30</td>
<td>-Of synthetic fibres</td>
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<td>6214.40</td>
<td>-Of artificial fibres</td>
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<td></td>
<td>6214.90</td>
<td>-Of other textile materials</td>
<td>CC or RVC(40)</td>
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<tr>
<td><strong>62.15</strong></td>
<td></td>
<td>Ties, bow ties and cravats.</td>
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<td>6215.10</td>
<td>-Of silk or silk waste</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td></td>
<td>6215.20</td>
<td>-Of man-made fibres</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td>6215.90</td>
<td>-Of other textile materials</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td><strong>62.16</strong></td>
<td>6216.00</td>
<td>Gloves, mittens and mitts.</td>
<td>CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)</td>
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<td>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.</td>
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<td>-Accessories</td>
<td></td>
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<td>6217.90</td>
<td>-Parts</td>
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<td>63</td>
<td>Other made up textile articles; sets; worn clothing and worn textile articles; rags</td>
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<td>63.01</td>
<td>Blankets and travelling rugs.</td>
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<tr>
<td>63.01</td>
<td>-Electric blankets</td>
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</tr>
<tr>
<td>63.01</td>
<td>-Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair</td>
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<td>63.01</td>
<td>-Blankets (other than electric blankets) and travelling rugs, of cotton</td>
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<td>CC or RVC(40)</td>
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<tr>
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<td>-Blankets (other than electric blankets) and travelling rugs, of synthetic fibres</td>
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<td>63.01</td>
<td>-Other blankets and travelling rugs</td>
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<td>CC or RVC(40)</td>
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<tr>
<td>63.02</td>
<td>Bed linen, table linen, toilet linen and kitchen linen.</td>
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<td>-Bed linen, knitted or crocheted</td>
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<td>63.02</td>
<td>-Other bed linen, printed :</td>
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<tr>
<td>63.02</td>
<td>--Of cotton</td>
<td></td>
<td>CC or RVC(40)</td>
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<tr>
<td>63.02</td>
<td>--Of man-made fibres</td>
<td></td>
<td>CC or RVC(40)</td>
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<tr>
<td>63.02</td>
<td>--Of other textile materials</td>
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<td>CC or RVC(40)</td>
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<td>63.02</td>
<td>-Other bed linen :</td>
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<tr>
<td>63.02</td>
<td>--Of cotton</td>
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<td>CC or RVC(40)</td>
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<tr>
<td>63.02</td>
<td>--Of man-made fibres</td>
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<td>CC or RVC(40)</td>
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<tr>
<td>63.02</td>
<td>--Of other textile materials</td>
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<td>CC or RVC(40)</td>
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<tr>
<td>63.02</td>
<td>-Table linen, knitted or crocheted</td>
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<td>63.02</td>
<td>-Other table linen :</td>
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<tr>
<td>63.02</td>
<td>--Of cotton</td>
<td></td>
<td>CC or RVC(40)</td>
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<td>Applicable Rule of Origin</td>
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<tr>
<td>6302.53</td>
<td>--Of man-made fibres</td>
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<td>6302.59</td>
<td>--Of other textile materials</td>
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<tr>
<td>6302.60</td>
<td>-Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton</td>
<td>CC or RVC(40)</td>
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<td>6302.91</td>
<td>--Of cotton</td>
<td>CC or RVC(40)</td>
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</tr>
<tr>
<td>6302.93</td>
<td>--Of man-made fibres</td>
<td>CC or RVC(40)</td>
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<td>6302.99</td>
<td>--Of other textile materials</td>
<td>CC or RVC(40)</td>
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</tr>
<tr>
<td>63.03</td>
<td><strong>63.03</strong> Curtains (including drapes) and interior blinds; curtain or bed valances. -Knitted or crocheted :</td>
<td></td>
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<tr>
<td>6303.12</td>
<td>--Of synthetic fibres</td>
<td>CC or RVC(40)</td>
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<td></td>
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<tr>
<td>6303.19</td>
<td>--Of other textile materials</td>
<td>CC or RVC(40)</td>
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<td></td>
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<tr>
<td>6303.91</td>
<td>--Of cotton</td>
<td>CC or RVC(40)</td>
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<td></td>
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<tr>
<td>6303.92</td>
<td>--Of synthetic fibres</td>
<td>CC or RVC(40)</td>
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<tr>
<td>6303.99</td>
<td>--Of other textile materials</td>
<td>CC or RVC(40)</td>
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<td>63.04</td>
<td><strong>63.04</strong> Other furnishing articles, excluding those of heading 94.04. -Bedspreads :</td>
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<tr>
<td>6304.11</td>
<td>--Knitted or crocheted</td>
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<tr>
<td>6304.19</td>
<td>--Other</td>
<td>CC or RVC(40)</td>
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<tr>
<td>6304.91</td>
<td>--Knitted or crocheted</td>
<td>CC or RVC(40)</td>
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<tr>
<td>6304.92</td>
<td>--Not knitted or crocheted, of cotton</td>
<td>CC or RVC(40)</td>
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<tr>
<td>6304.93</td>
<td>--Not knitted or crocheted, of synthetic fibres</td>
<td>CC or RVC(40)</td>
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<tr>
<td>6304.99</td>
<td>--Not knitted or crocheted, of other textile materials</td>
<td>CC or RVC(40)</td>
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<tr>
<td>63.05</td>
<td><strong>63.05</strong> Sacks and bags, of a kind used for the packing of goods.</td>
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<tr>
<td>6305.10</td>
<td>-Of jute or of other textile bast fibres of heading 53.03</td>
<td>CC or RVC(40)</td>
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<tr>
<td>6305.20</td>
<td>-Of cotton</td>
<td>CC or RVC(40)</td>
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<td>Subheading (HS 2012)</td>
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<tr>
<td>63.06</td>
<td>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.</td>
<td>6306.12 --Of synthetic fibres</td>
<td>CC or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>63.06</td>
<td>Tarpaulins, awnings and sunblinds :</td>
<td>6306.19 --Of other textile materials</td>
<td>CC or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>63.07</td>
<td>Other made up articles, including dress patterns.</td>
<td>6307.10 -Floor-cloths, dish-cloths, dusters and similar cleaning cloths</td>
<td>CC or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>63.08</td>
<td>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.</td>
<td>6308.00</td>
<td>CC or RVC(40)</td>
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</tr>
<tr>
<td>63.09</td>
<td>Worn clothing and other worn articles.</td>
<td>6309.00</td>
<td>WO</td>
<td></td>
</tr>
<tr>
<td>63.10</td>
<td>Used or new rags, scrap twine cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.</td>
<td>6310.10 -Sorted</td>
<td>WO</td>
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<td></td>
<td></td>
<td>6310.90 -Other</td>
<td>WO</td>
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</table>

SECTION XII: FOOTWEAR, HEADGEAR, UMBRELLAS, SUN- UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF
<table>
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<th>Heading</th>
<th>Subheading (HS 2012)</th>
<th>Product Description</th>
<th>Applicable Product Specific Rule of Origin</th>
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<tbody>
<tr>
<td>64</td>
<td></td>
<td></td>
<td><strong>Footwear, gaiters and the like; parts of such articles</strong></td>
<td></td>
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<tr>
<td></td>
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<td></td>
<td>64.01</td>
<td>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.</td>
</tr>
<tr>
<td></td>
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<td></td>
<td>6401.10</td>
<td>-Footwear incorporating a protective metal toe-cap CTH or RVC(40)</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>-Other footwear :</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>6401.92</td>
<td>--Covering the ankle but not covering the knee CTH or RVC(40)</td>
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<td></td>
<td>6401.99</td>
<td>--Other CTH or RVC(40)</td>
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<td>64.02</td>
<td>Other footwear with outer soles and uppers of rubber or plastics.</td>
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<td>-Sports footwear :</td>
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<td></td>
<td></td>
<td>6402.12</td>
<td>--Ski-boots, cross-country ski footwear and snowboard boots CTH or RVC(40)</td>
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<td></td>
<td>6402.19</td>
<td>--Other CTH or RVC(40)</td>
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<td>6402.20</td>
<td>-Footwear with upper straps or thongs assembled to the sole by means of plugs CTH or RVC(40)</td>
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<td>-Other footwear :</td>
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<td></td>
<td>6402.91</td>
<td>--Covering the ankle CTH or RVC(40)</td>
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<td></td>
<td>6402.99</td>
<td>--Other CTH or RVC(40)</td>
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<td>64.03</td>
<td>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.</td>
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<td></td>
<td></td>
<td>-Sports footwear :</td>
</tr>
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<td></td>
<td></td>
<td>6403.12</td>
<td>--Ski-boots, cross-country ski footwear and snowboard boots CTH or RVC(40)</td>
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<td>6403.19</td>
<td>--Other CTH or RVC(40)</td>
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<td>6403.20</td>
<td>-Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe CTH or RVC(40)</td>
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<td>6403.40</td>
<td>-Other footwear, incorporating a protective metal toe-cap CTH or RVC(40)</td>
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<td>-Other footwear with outer soles of leather :</td>
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<td>6403.51</td>
<td>--Covering the ankle CTH or RVC(40)</td>
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<td>6403.59</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>- Other footwear :</td>
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<td></td>
<td>6403.91</td>
<td>--Covering the ankle</td>
<td>CTH or RVC(40)</td>
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<td>64.04</td>
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<td>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.</td>
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<td></td>
<td></td>
<td>- Footwear with outer soles of rubber or plastics :</td>
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<td></td>
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<td>6404.11</td>
<td>--Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like</td>
<td>CTH or RVC(40)</td>
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<td>6404.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>6404.20</td>
<td>- Footwear with outer soles of leather or composition leather</td>
<td>CTH or RVC(40)</td>
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<td>Other footwear.</td>
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<td>6405.10</td>
<td>- With uppers of leather or composition leather</td>
<td>CTH or RVC(40)</td>
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<td>6405.20</td>
<td>- With uppers of textile materials</td>
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<td>6405.90</td>
<td>- Other</td>
<td>CTH or RVC(40)</td>
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<td>64.06</td>
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<td>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.</td>
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<td>6406.10</td>
<td>- Uppers and parts thereof, other than stiffeners</td>
<td>CTH or RVC(40)</td>
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<td>6406.20</td>
<td>- Outer soles and heels, of rubber or plastics</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>6406.90</td>
<td>- Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>65</td>
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<td></td>
<td>Headgear and parts thereof</td>
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<td>65.01</td>
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<td>6501.00</td>
<td>Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.</td>
<td>CTH or RVC(40)</td>
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<td>65.02</td>
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<td>6502.00</td>
<td>Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>65.04</td>
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<td>6504.00</td>
<td>Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.</td>
<td>CTH or RVC(40)</td>
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<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
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<td>65.05</td>
<td>6505.00</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>65.06</td>
<td>Other headgear, whether or not lined or trimmed.</td>
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<tr>
<td></td>
<td>6506.10</td>
<td>-Safety headgear</td>
<td>CTH or RVC(40)</td>
<td></td>
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<td></td>
<td>-Other:</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>6506.91</td>
<td>-Of rubber or of plastics</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>6506.99</td>
<td>--Of other materials</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>65.07</td>
<td>6507.00</td>
<td>Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>66</td>
<td>Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>66.01</td>
<td>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).</td>
<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td>6601.10</td>
<td>-Garden or similar umbrellas</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td></td>
<td>-Other:</td>
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<tr>
<td></td>
<td>6601.91</td>
<td>--Having a telescopic shaft</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>6601.99</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>66.02</td>
<td>6602.00</td>
<td>Walking-sticks, seat-sticks, whips, riding-crops and the like.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>66.03</td>
<td>Parts, trimmings and accessories of articles of heading 66.01 or 66.02.</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>6603.20</td>
<td>-Umbrella frames, including frames mounted on shafts (sticks)</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>6603.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>67</td>
<td>Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>67.01</td>
<td>6701.00</td>
<td>Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>67.02</td>
<td>Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.</td>
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<td>Heading</td>
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<td></td>
<td>6702.10</td>
<td>-Of plastics</td>
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<td></td>
<td></td>
<td>6702.90</td>
<td>-Of other materials</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>67.03</td>
<td></td>
<td>6703.00</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>67.04</td>
<td></td>
<td></td>
<td>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.</td>
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<td></td>
<td></td>
<td></td>
<td>-Of synthetic textile materials</td>
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<td></td>
<td>6704.11</td>
<td>-Complete wigs</td>
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<td></td>
<td></td>
<td>6704.19</td>
<td>--Other</td>
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<td></td>
<td></td>
<td>6704.20</td>
<td>-Of human hair</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>6704.90</td>
<td>-Of other materials</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>SECTION XIII : ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE</td>
<td>68</td>
<td></td>
<td>Articles of stone, plaster, cement, asbestos, mica or similar materials</td>
<td></td>
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<tr>
<td>68</td>
<td></td>
<td>6801.00</td>
<td>Setts, curbstones and flagstones, of natural stone (except slate).</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>68.02</td>
<td></td>
<td></td>
<td>Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6802.10</td>
<td>-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</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:</td>
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<tr>
<td></td>
<td></td>
<td>6802.21</td>
<td>--Marble, travertine and alabaster</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6802.23</td>
<td>--Granite</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>6802.29</td>
<td>--Other stone</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td></td>
<td>--Other :</td>
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<tr>
<td></td>
<td></td>
<td>6802.91</td>
<td>--Marble, travertine and alabaster</td>
<td>CTH or RVC(40)</td>
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<th>Heading</th>
<th>Subheading (HS 2012)</th>
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<tr>
<td>68.03</td>
<td>6803.00</td>
<td>--Other calcareous stone</td>
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<tr>
<td>68.03</td>
<td>6803.00</td>
<td>--Granite</td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>68.04</td>
<td>6803.00</td>
<td>--Other stone</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>68.03</td>
<td>6803.00</td>
<td>Worked slate and articles of slate or of agglomerated slate.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>68.04</td>
<td>6804.10</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>68.04</td>
<td>6804.10</td>
<td>-Millstones and grindstones for milling, grinding or pulping</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>68.04</td>
<td>6804.10</td>
<td>-Other millstones, grindstones, grinding wheels and the like:</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>68.04</td>
<td>6804.10</td>
<td>--Of agglomerated synthetic or natural diamond</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>68.04</td>
<td>6804.10</td>
<td>--Of other agglomerated abrasives or of ceramics</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>68.04</td>
<td>6804.10</td>
<td>--Of natural stone</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>68.04</td>
<td>6804.30</td>
<td>-Hand sharpening or polishing stones</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>68.05</td>
<td>6805.10</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>68.05</td>
<td>6805.10</td>
<td>-On a base of woven textile fabric only</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>68.05</td>
<td>6805.10</td>
<td>-On a base of paper or paperboard only</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>68.05</td>
<td>6805.10</td>
<td>-On a base of other materials</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>68.06</td>
<td>6806.10</td>
<td>Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>68.06</td>
<td>6806.10</td>
<td>-Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>68.06</td>
<td>6806.20</td>
<td>-Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
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<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td>68.07</td>
<td>-Other</td>
<td>Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>6807.10</td>
<td>-In rolls</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>6807.90</td>
<td>-Other</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>68.08</td>
<td>6808.00</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
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<td>68.09</td>
<td>-Other</td>
<td>Articles of plaster or of compositions based on plaster.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>6809.11</td>
<td>-Faced or reinforced with paper or paperboard only</td>
<td>-Other</td>
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</tr>
<tr>
<td>6809.90</td>
<td>-Other articles</td>
<td>-Other articles</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>68.10</td>
<td>-Other</td>
<td>Articles of cement, of concrete or of artificial stone, whether or not reinforced.</td>
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<td></td>
</tr>
<tr>
<td>6810.11</td>
<td>--Building blocks and bricks</td>
<td>-Other articles:</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>6810.99</td>
<td>--Other</td>
<td>-Prefabricated structural components for building or civil engineering</td>
<td>CTH or RVC(40)</td>
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<td>68.11</td>
<td>-Other</td>
<td>Articles of asbestos-cement, of cellulose fibre-cement or the like.</td>
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<tr>
<td>6811.40</td>
<td>-Containing asbestos</td>
<td>-Not containing asbestos</td>
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<tr>
<td>6811.81</td>
<td>--Corrugated sheets</td>
<td>-Other</td>
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<tr>
<td>6811.82</td>
<td>--Other sheets, panels, tiles and similar articles</td>
<td>-Other articles</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>6811.89</td>
<td>--Other articles</td>
<td>-Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such</td>
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<td></td>
<td></td>
<td>6812.80</td>
<td>mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.</td>
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</tr>
<tr>
<td></td>
<td></td>
<td>-Of crocidolite</td>
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<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>-Other:</td>
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<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>6812.91</td>
<td>--Clothing, clothing accessories, footwear and headgear</td>
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<td>6812.92</td>
<td>--Paper, millboard and felt</td>
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<td>6812.93</td>
<td>--Compressed asbestos fibre jointing, in sheets or rolls</td>
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<td>6812.99</td>
<td>--Other</td>
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<td>68.13</td>
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<td>6813.20</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
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<td>-Containing asbestos</td>
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<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>-Not containing asbestos:</td>
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<td>CTH or RVC(40)</td>
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<td>6813.81</td>
<td>--Brake linings and pads</td>
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<td>6813.89</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td>68.14</td>
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<td>6814.10</td>
<td>Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.</td>
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<td></td>
<td></td>
<td>-Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support</td>
<td>CTH or RVC(40)</td>
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<td>6814.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<td>68.15</td>
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<td>6815.10</td>
<td>Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>-Non-electrical articles of graphite or other carbon</td>
<td>CTH or RVC(40)</td>
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<td>6815.20</td>
<td>-Articles of peat</td>
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<td>-Other articles:</td>
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<td>6815.91</td>
<td>--Containing magnesite, dolomite or chromite</td>
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<td>6815.99</td>
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<td>Ceramic products</td>
<td>RVC(40)</td>
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<tr>
<td>69.01</td>
<td>6901.00</td>
<td>Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>69.02</td>
<td>6902.10</td>
<td>Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>69.03</td>
<td>6903.10</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>69.04</td>
<td>6904.10</td>
<td>Ceramic building bricks, flooring blocks, support or filler tiles and the like.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>69.05</td>
<td>6905.10</td>
<td>Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>69.06</td>
<td>6906.00</td>
<td>Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>69.07</td>
<td>10</td>
<td>6907.10</td>
<td>-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</td>
<td>CTH or RVC(40)</td>
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<td>6907.90</td>
<td>-Other</td>
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<td>69.08</td>
<td></td>
<td>6908.10</td>
<td>-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</td>
<td>CTH or RVC(40)</td>
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<td>-Ceramic wares for laboratory, chemical or other technical uses:</td>
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<td>6909.12</td>
<td>--Articles having a hardness equivalent to 9 or more on the Mohs scale</td>
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<td>-Tableware and kitchenware, other household articles and toilet articles, of porcelain or china</td>
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<td>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.</td>
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<td>Statuettes and other ornamental ceramic articles.</td>
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<td>Glass and glassware</td>
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<td>Cullet and other waste and scrap of glass; glass in the mass.</td>
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<td>Balls</td>
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<td>Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</td>
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<td>Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</td>
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<td>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.</td>
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<td>-Non-wired glass, having an absorbent, reflecting or non-reflecting layer</td>
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<td>--Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground</td>
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<td>Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.</td>
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<td>Safety glass, consisting of toughened (tempered) or laminated glass.</td>
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<td>-Laminated safety glass</td>
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<td>Multiple-walled insulating units of glass.</td>
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<td>Glass mirrors, whether or not framed, including rear-view mirrors.</td>
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<td>-Rear-view mirrors for vehicles</td>
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<td>-Other</td>
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<td>7009.91</td>
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<td>7009.92</td>
<td>--Framed</td>
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<td>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.</td>
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<td>-Ampoules</td>
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<td>-Stoppers, lids and other closures</td>
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<td>Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.</td>
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<td>7011</td>
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<td>-For electric lighting</td>
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<td>-For cathode-ray tubes</td>
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<tr>
<td>70.13</td>
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<td>Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).</td>
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<td>7013</td>
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<td>--Of lead crystal</td>
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<td>--Other</td>
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<td>-Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:</td>
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<td>7013.42</td>
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<td>--Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C</td>
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<td>--Of lead crystal</td>
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<td>CTH or RVC(40)</td>
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<td>7013</td>
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<td>--Other</td>
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<td>7014.00</td>
<td>Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.</td>
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<td>70.15</td>
<td>7015.10</td>
<td>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.</td>
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<td>70.15</td>
<td>7015.90</td>
<td>-Glasses for corrective spectacles</td>
<td>CTH or RVC(40)</td>
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<td>70.16</td>
<td>7016.10</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
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<td>7016.90</td>
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<td>Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.</td>
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<td>70.17</td>
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<td>-Of other glass having a linear coefficient of expansion not exceeding 5 x 10⁻⁶ per Kelvin within a temperature range of 0 °C to 300 °C</td>
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<td>CTH or RVC(40)</td>
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<td>70.18</td>
<td>7018.10</td>
<td>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.</td>
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<td>-Glass microspheres not exceeding 1 mm in diameter</td>
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<td>70.19</td>
<td>Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).</td>
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<td>7019.11</td>
<td>--Chopped strands, of a length of not more than 50 mm</td>
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<td>7019.12</td>
<td>--Rovings</td>
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</table>

- Slivers, rovings, yarn and chopped strands:

| 7019.31 | --Mats | CTH or RVC(40) |
| 7019.32 | --Thin sheets (voiles) | CTH or RVC(40) |
| 7019.39 | --Other | CTH or RVC(40) |
| 7019.40 | -Woven fabrics of rovings | CTH or RVC(40) |

- Other woven fabrics:

| 7019.51 | --Of a width not exceeding 30 cm | CTH or RVC(40) |
| 7019.52 | --Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m², of filaments measuring per single yarn not more than 136 tex | CTH or RVC(40) |
| 7019.59 | --Other | CTH or RVC(40) |
| 7019.90 | -Other | CTH or RVC(40) |
| 7020.00 | Other articles of glass. | CTH or RVC(40) |

SECTION X IV : NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

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<td>Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin</td>
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<td>71.01</td>
<td>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.</td>
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<td>-Natural pearls</td>
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**SECTION X V : BASE METALS AND ARTICLES OF BASE METAL**

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<td>Pig iron and spiegeleisen in pigs, blocks or other primary forms.</td>
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<td>-Ferro-silicon:</td>
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<td>7202.21 --Containing by weight more than 55 % of silicon</td>
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<td>-Ferro-chromium:</td>
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<td>-Ferro-tungsten and ferro-silico-tungsten</td>
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<td>--Ferro-vanadium</td>
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<td>-Ferro-niobium</td>
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<td>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.</td>
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<td>Ferrous waste and scrap; remelting scrap ingots of iron or steel.</td>
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<td>-Waste and scrap of cast iron</td>
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<td>-Waste and scrap of alloy steel:</td>
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<td>-Waste and scrap of tinned iron or steel</td>
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<td>-Other waste and scrap :</td>
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<td>Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles</td>
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<td>-Remelting scrap ingots</td>
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<td>In coils, not further worked than hot-rolled, with patterns in relief</td>
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<td>Other, not in coils, not further worked than hot-rolled:</td>
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<td>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.</td>
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<td>In coils, not further worked than cold-rolled (cold-reduced):</td>
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<td>Of a thickness exceeding 1 mm but less than 3 mm</td>
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<td>Of a thickness of less than 0.5 mm</td>
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**72.11** Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.

-Not further worked than hot-rolled:

7211.13 --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(40) |

7211.14 --Other, of a thickness of 4.75 mm or more | CTH or RVC(40) |

7211.19 --Other | CTH or RVC(40) |

-Not further worked than cold-rolled (cold-reduced):

7211.23 --Containing by weight less than 0.25 % of carbon | CTH or RVC(40) |

7211.29 --Other | CTH or RVC(40) |

7211.90 --Other | CTH or RVC(40) |

**72.12** Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.
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<td>-Painted, varnished or coated with plastics</td>
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<td>-Otherwise plated or coated</td>
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<td>7212.60</td>
<td>-Clad</td>
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<td>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.</td>
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<td>-Containing indentations, ribs, grooves or other deformations produced during the rolling process</td>
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<td>7213.91</td>
<td>--Of circular cross-section measuring less than 14 mm in diameter</td>
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<td>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.</td>
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<td>--Of rectangular (other than square) cross-section</td>
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<td>Other bars and rods of iron or non-alloy steel.</td>
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<td>Angles, shapes and sections of iron or non-alloy steel.</td>
<td>7216.10</td>
<td>-U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm</td>
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<td>7216.21</td>
<td>-L sections</td>
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<td>7216.22</td>
<td>--T sections</td>
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<td>7216.31</td>
<td>--U sections</td>
<td>CTH or RVC(40)</td>
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<td>7216.32</td>
<td>--I sections</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>7216.33</td>
<td>--H sections</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>7216.40</td>
<td>-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 ㎜ :</td>
<td>CTH or RVC(40)</td>
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<td>7216.50</td>
<td>-Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded</td>
<td>CTH or RVC(40)</td>
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<tr>
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<td>7216.61</td>
<td>-- Obtained from flat-rolled products</td>
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<tr>
<td></td>
<td></td>
<td>7216.69</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>7216.91</td>
<td>-Cold-formed or cold-finished from flat-rolled products</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
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<td></td>
<td>7216.99</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>72.17</td>
<td>Wire of iron or non-alloy steel.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>7217.10</td>
<td>-Not plated or coated, whether or not polished</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>7217.20</td>
<td>-Plated or coated with zinc</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>7217.30</td>
<td>-Plated or coated with other base metals</td>
<td>CTH or RVC(40)</td>
<td></td>
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<td>7217.90</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>72.18</td>
<td>Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.</td>
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</tr>
<tr>
<td></td>
<td>7218.10</td>
<td>-Ingots and other primary forms</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
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<td></td>
<td>7218.91</td>
<td>-- Of rectangular (other than square) cross-section</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td>7218.99</td>
<td>--Other</td>
<td></td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>7219</td>
<td>Flat-rolled products of stainless steel, of a width of 600 mm or more.</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>-Not further worked than hot-rolled, in coils :</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7219.11</td>
<td>Of a thickness exceeding 10 mm</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>7219.12</td>
<td>Of a thickness of 4.75 mm or more but not exceeding 10 mm</td>
<td></td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>7219.13</td>
<td>Of a thickness of 3 mm or more but less than 4.75 mm</td>
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<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>7219.14</td>
<td>Of a thickness of less than 3 mm</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>-Not further worked than hot-rolled, not in coils :</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7219.21</td>
<td>Of a thickness exceeding 10 mm</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>7219.22</td>
<td>Of a thickness of 4.75 mm or more but not exceeding 10 mm</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>7219.23</td>
<td>Of a thickness of 3 mm or more but less than 4.75 mm</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>7219.24</td>
<td>Of a thickness of less than 3 mm</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>-Not further worked than cold-rolled (cold-reduced):</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7219.31</td>
<td>Of a thickness of 4.75 mm or more</td>
<td></td>
<td>CTHSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>7219.32</td>
<td>Of a thickness of 3 mm or more but less than 4.75 mm</td>
<td></td>
<td>CTHSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>7219.33</td>
<td>Of a thickness exceeding 1 mm but less than 3 mm</td>
<td></td>
<td>CTHSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>7219.34</td>
<td>Of a thickness of 0.5 mm or more but not exceeding 1 mm</td>
<td></td>
<td>CTHSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>7219.35</td>
<td>Of a thickness of less than 0.5 mm</td>
<td></td>
<td>CTHSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>7219.90</td>
<td>-Other</td>
<td></td>
<td>CTHSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>72.20</td>
<td>Flat-rolled products of stainless steel, of a width of less than 600 mm.</td>
<td></td>
<td>CTH, except from Heading 72.19; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>7220.11</td>
<td>Of a thickness of 4.75 mm or more</td>
<td></td>
<td>CTH, except from Heading 72.19; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>7220.12</td>
<td>Of a thickness of less than 4.75 mm</td>
<td></td>
<td>CTH, except from Heading 72.19; or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>Chapter</td>
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<td>Subheading (HS 2012)</td>
<td>Product Description</td>
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<td></td>
<td></td>
<td>7220.20</td>
<td>-Not further worked than cold-rolled (cold-reduced)</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>7220.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>72.21</td>
<td></td>
<td>7221.00</td>
<td>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>72.22</td>
<td></td>
<td>7222.00</td>
<td>Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>7222.11</td>
<td>-Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>7222.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>7222.20</td>
<td>-Bars and rods, not further worked than cold-formed or cold-finished</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>7222.30</td>
<td>-Other bars and rods</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>7222.40</td>
<td>-Angles, shapes and sections</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>72.23</td>
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<td>7223.00</td>
<td>Wire of stainless steel.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>72.24</td>
<td></td>
<td>7224.00</td>
<td>Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.</td>
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<tr>
<td></td>
<td></td>
<td>7224.10</td>
<td>-Ingots and other primary forms</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>7224.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>72.25</td>
<td></td>
<td>7225.00</td>
<td>Flat-rolled products of other alloy steel, of a width of 600 ㎜ or more.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>7225.11</td>
<td>-Of silicon-electrical steel :</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>7225.19</td>
<td>--Grain-oriented</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>7225.30</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>7225.40</td>
<td>-Other, not further worked than hot-rolled, in coils</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
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<td>7225.50</td>
<td>-Other, not further worked than cold-rolled (cold-reduced)</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>7225.91</td>
<td>-Other : Electrolytically plated or coated with zinc</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>7225.92</td>
<td>--Otherwise plated or coated with zinc</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>7225.99</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<td>72.26</td>
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<td>72.26</td>
<td>Flat-rolled products of other alloy steel, of a width of less than 600 mm.</td>
<td>RVC(40)</td>
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<tr>
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<td></td>
<td>7226.11</td>
<td>--Grain-oriented</td>
<td>CTH or RVC(40)</td>
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<tr>
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<td></td>
<td>7226.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
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<td></td>
<td></td>
<td>7226.20</td>
<td>--Of high speed steel</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>7226.91</td>
<td>--Not further worked than hot-rolled</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>7226.92</td>
<td>--Not further worked than cold-rolled (cold-reduced)</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>7226.99</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td>72.27</td>
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<td>72.27</td>
<td>Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>7227.10</td>
<td>--Of high speed steel</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>7227.20</td>
<td>--Of silico-manganese steel</td>
<td>CTH or RVC(40)</td>
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<td>7227.90</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td>72.28</td>
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<td>72.28</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>7228.10</td>
<td>--Bars and rods, of high speed steel</td>
<td>CTH or RVC(40)</td>
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<td>7228.20</td>
<td>--Bars and rods, of silico-manganese steel</td>
<td>CTH or RVC(40)</td>
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<td>7228.30</td>
<td>--Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>7228.40</td>
<td>--Other bars and rods, not further worked than forged</td>
<td>CTH or RVC(40)</td>
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<td>7228.50</td>
<td>--Other bars and rods, not further worked than cold-formed or cold-finished</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
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<td>7228.60</td>
<td>--Other bars and rods</td>
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<td>7228.70</td>
<td>--Angles, shapes and sections</td>
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<td>7228.80</td>
<td>--Hollow drill bars and rods</td>
<td>CTH or RVC(40)</td>
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<td>72.29</td>
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<td>72.29</td>
<td>Wire of other alloy steel.</td>
<td>CTH or RVC(40)</td>
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<td>7229.20</td>
<td>--Of silico-manganese steel</td>
<td>CTH or RVC(40)</td>
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<td>7229.90</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td>73</td>
<td>Articles of iron or steel</td>
<td></td>
<td></td>
<td>RVC(40)</td>
</tr>
<tr>
<td>73.01</td>
<td>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.</td>
<td>7301.10</td>
<td>-Sheet piling</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>7301.20</td>
<td>-Angles, shapes and sections</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>73.02</td>
<td>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.</td>
<td>7302.10</td>
<td>-Rails</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>7302.30</td>
<td>-Switch blades, crossing frogs, point rods and other crossing pieces</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>7302.40</td>
<td>-Fish-plates and sole plates</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>7302.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>73.03</td>
<td>Tubes, pipes and hollow profiles, of cast iron.</td>
<td>7303.00</td>
<td>Tubes, pipes and hollow profiles, of cast iron.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>73.04</td>
<td>Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel, -Line pipe of a kind used for oil or gas pipelines</td>
<td>7304.11</td>
<td>Of stainless steel</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>7304.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>7304.22</td>
<td>--Drill pipe of stainless steel</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>7304.23</td>
<td>--Other drill pipe</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>7304.24</td>
<td>--Other, of stainless steel</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>7304.29</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>7304.31</td>
<td>--Cold-drawn or cold-rolled (cold-reduced)</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td>7304.39</td>
<td>--Other</td>
<td></td>
<td>-Other, of circular cross-section, of stainless steel :</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>7304.41</td>
<td>--Cold-drawn or cold-rolled (cold-reduced)</td>
<td></td>
<td>CTH or RVC(40)</td>
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<td>7304.49</td>
<td>--Other</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td>7304.51</td>
<td>--Cold-drawn or cold-rolled (cold-reduced)</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td>7304.59</td>
<td>--other</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>7304.90</td>
<td>-Other</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>73.05</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>7305.11</td>
<td>--Longitudinally submerged arc welded</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>7305.12</td>
<td>--Other, longitudinally welded</td>
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<td>CTH or RVC(40)</td>
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<td>7305.19</td>
<td>--Other</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td>7305.20</td>
<td>-Casing of a kind used in drilling for oil or gas</td>
<td></td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>-Other, welded :</td>
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<tr>
<td>7305.31</td>
<td>--Longitudinally welded</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td>7305.39</td>
<td>--Other</td>
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<td>7305.90</td>
<td>-Other</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td>73.06</td>
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<td></td>
<td>Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.</td>
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<tr>
<td>7306.11</td>
<td>Welded, of stainless steel</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>7306.19</td>
<td>--Other</td>
<td></td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>-Casing and tubing of a kind used in drilling for oil or gas:</td>
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<td>7306.21</td>
<td>--Welded, of stainless steel</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td>7306.29</td>
<td>--Other</td>
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<td>Subheading (HS 2012)</td>
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<tr>
<td>7306.30</td>
<td>-Other, welded, of circular cross-section, of iron or non-alloy steel</td>
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<tr>
<td>7306.40</td>
<td>-Other, welded, of circular cross-section, of stainless steel</td>
<td>CTH or RVC(40)</td>
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<td>7306.50</td>
<td>-Other, welded, of circular cross-section, of other alloy steel</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>-Other, welded, of non-circular cross-section</td>
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<td>7306.61</td>
<td>--Of square or rectangular cross-section</td>
<td>CTH or RVC(40)</td>
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<td>7306.69</td>
<td>--Of other non-circular cross-section</td>
<td>CTH or RVC(40)</td>
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<td>7306.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>73.07</td>
<td>Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.</td>
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<td></td>
<td>-Cast fittings:</td>
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<tr>
<td>7307.11</td>
<td>--Of non-malleable cast iron</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>7307.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>-Other. Of stainless steel:</td>
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<tr>
<td>7307.21</td>
<td>--Flanges</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>7307.22</td>
<td>--Threaded elbows, bends and sleeves</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>7307.23</td>
<td>--Butt welding fittings</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<tr>
<td>7307.29</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>-Other</td>
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<tr>
<td>7307.91</td>
<td>--Flanges</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>7307.92</td>
<td>--Threaded elbows, bends and sleeves</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>7307.93</td>
<td>--Butt welding fittings</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>7307.99</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
<td></td>
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</tr>
<tr>
<td>73.08</td>
<td>Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.</td>
<td>CTH or RVC(40)</td>
<td></td>
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</tr>
<tr>
<td>7308.10</td>
<td>-Bridges and bridge-sections</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>Chapter</td>
<td>Heading</td>
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<td>73.09</td>
<td>7309.00</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>73.10</td>
<td>7310.00</td>
<td>Of a capacity of 50 ℓ or more</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>7310.21</td>
<td>--Cans which are to be closed by soldering or crimping</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td></td>
<td>7310.29</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>73.11</td>
<td>7311.00</td>
<td>Containers for compressed or liquefied gas, of iron or steel.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>73.12</td>
<td>7312.00</td>
<td>Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>7312.10</td>
<td>--Stranded wire, ropes and cables</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td></td>
<td>7312.90</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>73.13</td>
<td>7313.00</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>73.14</td>
<td>7314.00</td>
<td>Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>7314.12</td>
<td>--Endless bands for machinery, of stainless steel</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>7314.14</td>
<td>--Other woven cloth, of stainless steel</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td></td>
<td>7314.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td></td>
<td>7314.20</td>
<td>--Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-</td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
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<td></td>
<td></td>
<td></td>
<td>sectional dimension of 3 mm or more and having a mesh size of 100 mm² or more</td>
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<td></td>
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<td></td>
<td>Other grill, netting and fencing, welded at the intersection:</td>
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</tr>
<tr>
<td>7314.31</td>
<td>--Plated or coated with zinc</td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>7314.39</td>
<td>--Other</td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Other cloth, grill, netting and fencing:</td>
<td></td>
</tr>
<tr>
<td>7314.41</td>
<td>--Plated or coated with zinc</td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>7314.42</td>
<td>--Coated with plastics</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td>7314.49</td>
<td>--Other</td>
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<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>7314.50</td>
<td>-Expanded metal</td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>73.15</td>
<td></td>
<td></td>
<td>Chain and parts thereof, of iron or steel.</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>-Articulated link chain and parts thereof:</td>
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</tr>
<tr>
<td>7315.11</td>
<td>--Roller chain</td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>7315.12</td>
<td>--Other chain</td>
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<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>7315.19</td>
<td>--Parts</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td>7315.20</td>
<td>-Skid chain</td>
<td></td>
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<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>-Other chain :</td>
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<tr>
<td>7315.81</td>
<td>--Stud-link</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td>7315.82</td>
<td>--Other, welded link</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td>7315.89</td>
<td>--Other</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td>7315.90</td>
<td>-Other parts</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td>73.16</td>
<td>7316.00</td>
<td>Anchors, grapnels and parts thereof, of iron or steel.</td>
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<td>73.17</td>
<td>7317.00</td>
<td>Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.</td>
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<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>73.18</td>
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<td>Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.</td>
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<td></td>
<td></td>
<td>-Threaded articles</td>
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<td>73.19</td>
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<td>7318.11</td>
<td>--Coach screws</td>
<td>CTH or RVC(40)</td>
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<td>7318.12</td>
<td>--Other wood screws</td>
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<td></td>
<td></td>
<td>7318.13</td>
<td>--Screw hooks and screw rings</td>
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<td></td>
<td></td>
<td>7318.14</td>
<td>--Self-tapping screws</td>
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<tr>
<td></td>
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<td>7318.15</td>
<td>--Other screws and bolts, whether or not with their nuts or washers</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>7318.16</td>
<td>--Nuts</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>7318.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td></td>
<td>-Non-threaded articles :</td>
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<tr>
<td></td>
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<td>7318.21</td>
<td>--Spring washers and other lock washers</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>7318.22</td>
<td>--Other washers</td>
<td>CTH or RVC(40)</td>
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<td>7318.23</td>
<td>--Rivets</td>
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<td>7318.24</td>
<td>--Cotters and cotter-pins</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>7318.29</td>
<td>--Other</td>
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<td>73.19</td>
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<tr>
<td></td>
<td></td>
<td>7319.40</td>
<td>--Safety pins and other pins</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>7319.90</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td>73.20</td>
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<td>7320.10</td>
<td>--Leaf-springs and leaves therefor</td>
<td>CTH or RVC(40)</td>
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<td>7320.20</td>
<td>--Helical springs</td>
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<td>7320.90</td>
<td>--Other</td>
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<td>73.21</td>
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<td>7321.11</td>
<td>--For gas fuel or for both gas and other fuels</td>
<td>CTH or RVC(40)</td>
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<td>Heading</td>
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<td>7321.12</td>
<td>--For liquid fuel</td>
<td>CTH or RVC(40)</td>
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<tr>
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<td>7321.19</td>
<td>--Other, including appliances for solid fuel</td>
<td>CTH or RVC(40)</td>
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<td>7321.81</td>
<td>--For gas fuel or for both gas and other fuels</td>
<td>CTH or RVC(40)</td>
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<td>7321.82</td>
<td>--For liquid fuel</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>7321.89</td>
<td>--Other, including appliances for solid fuel</td>
<td>CTH or RVC(40)</td>
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<td>7321.90</td>
<td>-Parts</td>
<td>CTH or RVC(40)</td>
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<td>73.22</td>
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<td>7322.11</td>
<td>--Of cast iron</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>7322.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td>7322.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>73.23</td>
<td></td>
<td>7323.10</td>
<td>Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>7323.91</td>
<td>--Of cast iron, not enamelled</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>7323.92</td>
<td>--Of cast iron, enamelled</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>7323.93</td>
<td>--Of stainless steel</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>7323.94</td>
<td>--Of iron (other than cast iron) or steel, enamelled</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>7323.99</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>73.24</td>
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<td>7324.10</td>
<td>Sinks and wash basins, of stainless steel</td>
<td>CTH or RVC(40)</td>
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76 Aluminium and articles thereof

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<td>7607.11</td>
<td>--Rolled but not further worked</td>
<td>CTH or RVC(40)</td>
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<td>7607.19</td>
<td>--Other</td>
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<td>7607.20</td>
<td>--Backed</td>
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<td>76.08</td>
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<td>7608.10</td>
<td>--Of aluminium, not alloyed</td>
<td>CTH or RVC(40)</td>
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<td>7608.20</td>
<td>--Of aluminium alloys</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>76.09</td>
<td>7609.00</td>
<td>7609.00</td>
<td>Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>76.10</td>
<td>7610.10</td>
<td>7610.10</td>
<td>-Doors, windows and their frames and thresholds for doors</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>7610.90</td>
<td>7610.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>76.11</td>
<td>7611.00</td>
<td>7611.00</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>76.12</td>
<td>7612.10</td>
<td>7612.10</td>
<td>-Collapsible tubular containers</td>
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<td>7612.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<td>76.13</td>
<td>7613.00</td>
<td>7613.00</td>
<td>Aluminium containers for compressed or liquefied gas.</td>
<td>CTH or RVC(40)</td>
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<td>76.14</td>
<td>7614.10</td>
<td>7614.10</td>
<td>-Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.</td>
<td>CTH, except from Heading 76.05; or RVC(40)</td>
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<td></td>
<td>7614.90</td>
<td>7614.90</td>
<td>-Other</td>
<td>CTH, except from Heading 76.05; or RVC(40)</td>
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<tr>
<td>76.15</td>
<td>7615.00</td>
<td>7615.00</td>
<td>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.</td>
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<td>76.16</td>
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<td>7615.10</td>
<td>-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>7615.20</td>
<td>-Sanitary ware and parts thereof</td>
<td>CTH or RVC(40)</td>
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<td>76.16</td>
<td></td>
<td>7616.10</td>
<td>-Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>-Other</td>
<td></td>
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<tr>
<td>78</td>
<td></td>
<td>78.01</td>
<td>Lead and articles thereof</td>
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<td></td>
<td></td>
<td>7801.10</td>
<td>-Refined lead</td>
<td>CTH or RVC(40)</td>
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<td>-Other</td>
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<td>7801.91</td>
<td>--Containing by weight antimony as the principal other element</td>
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<td>7801.99</td>
<td>--Other</td>
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<td>78</td>
<td></td>
<td>78.02</td>
<td>Lead waste and scrap.</td>
<td>CTH or RVC(40)</td>
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<td>78</td>
<td></td>
<td>78.04</td>
<td>Lead plates, sheets, strip and foil; lead powders and flakes.</td>
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<td></td>
<td></td>
<td>-Plates, sheets, strip and foil:</td>
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<td></td>
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<td>7804.11</td>
<td>--Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm</td>
<td>CTH or RVC(40)</td>
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<td>7804.19</td>
<td>--Other</td>
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<td>7804.20</td>
<td>-Powders and flakes</td>
<td>CTH or RVC(40)</td>
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<td>78.06</td>
<td>Other articles of lead.</td>
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<td>79</td>
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<td>79.01</td>
<td>Zinc and articles thereof</td>
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<td>7901.11</td>
<td>--Containing by weight 99.99 % or more of zinc</td>
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<td>7901.12</td>
<td>--Containing by weight less than 99.99 % of zinc</td>
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<td>7901.20</td>
<td>-Zinc alloys</td>
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<td>79.02</td>
<td>7902.00</td>
<td>Zinc waste and scrap.</td>
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<td>79.03</td>
<td>7903.10</td>
<td>Zinc dust, powders and flakes.</td>
<td>CTH or RVC(40)</td>
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<td>79.04</td>
<td>7904.00</td>
<td>Zinc bars, rods, profiles and wire.</td>
<td>CTH or RVC(40)</td>
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<td>79.05</td>
<td>7905.00</td>
<td>Zinc plates, sheets, strip and foil.</td>
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<td>79.07</td>
<td>7907.00</td>
<td>Other articles of zinc.</td>
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<td>80</td>
<td>8001.10</td>
<td>Tin, not alloyed</td>
<td>CTH or RVC(40)</td>
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<td>80.02</td>
<td>8002.00</td>
<td>Tin waste and scrap.</td>
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<td>80.07</td>
<td>8007.00</td>
<td>Other articles of tin.</td>
<td>CTH or RVC(40)</td>
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<td>81</td>
<td>8101.10</td>
<td>Tungsten ( wolfram) and articles thereof, including waste and scrap.</td>
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<td>81.02</td>
<td>8102.10</td>
<td>Molybdenum and articles thereof, including waste and scrap.</td>
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<td>8102.94</td>
<td>--Unwrought molybdenum, including bars and rods obtained simply by sintering</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>8102.95</td>
<td>--Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil</td>
<td>CTH or RVC(40)</td>
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<td>Chapter</td>
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<tr>
<td>81.03</td>
<td>Tantalum and articles thereof, including waste and scrap.</td>
<td>8103.20</td>
<td>Unwrought tantalum, including bars and rods obtained simply by sintering; powders</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>8103.30</td>
<td>Waste and scrap</td>
<td>CTH or RVC(40)</td>
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<td>8103.90</td>
<td>Other</td>
<td>CTH or RVC(40)</td>
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<td>81.04</td>
<td>Magnesium and articles thereof, including waste and scrap.</td>
<td>8104.11</td>
<td>Containing at least 99.8 % by weight of magnesium</td>
<td>CTH or RVC(40)</td>
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<td>8104.19</td>
<td>Other</td>
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<td>8104.20</td>
<td>Waste and scrap</td>
<td>CTH or RVC(40)</td>
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<td>8104.30</td>
<td>Rasping, turnings and granules, graded according to size; powders</td>
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<td>8104.90</td>
<td>Other</td>
<td>CTH or RVC(40)</td>
</tr>
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<td>81.05</td>
<td>Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.</td>
<td>8105.20</td>
<td>Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders</td>
<td>CTH or RVC(40)</td>
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<td>8105.30</td>
<td>Waste and scrap</td>
<td>CTH or RVC(40)</td>
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<td>8105.90</td>
<td>Other</td>
<td>CTH or RVC(40)</td>
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<td>81.06</td>
<td>Bismuth and articles thereof, including waste and scrap.</td>
<td>8106.00</td>
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<td>CTH or RVC(40)</td>
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<td>81.07</td>
<td>Cadmium and articles thereof, including waste and scrap.</td>
<td>8107.20</td>
<td>Unwrought cadmium; powders</td>
<td>CTH or RVC(40)</td>
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<td>8107.30</td>
<td>Waste and scrap</td>
<td>CTH or RVC(40)</td>
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<td>8107.90</td>
<td>Other</td>
<td>CTH or RVC(40)</td>
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<td>81.08</td>
<td>Titanium and articles thereof, including waste and scrap.</td>
<td>8108.20</td>
<td>Unwrought titanium; powders</td>
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<td>Subheading (HS 2012)</td>
<td>Product Description</td>
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<td>81.09</td>
<td>Zirconium and articles thereof, including waste and scrap.</td>
<td>8109.20</td>
<td>-Unwrought zirconium; powders</td>
<td>CTH or RVC(40)</td>
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<td>8109.30</td>
<td>-Waste and scrap</td>
<td>CTH or RVC(40)</td>
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<td>8109.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<td>81.10</td>
<td>Antimony and articles thereof, including waste and scrap.</td>
<td>8110.10</td>
<td>-Unwrought antimony; powders</td>
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<td>8110.20</td>
<td>-Waste and scrap</td>
<td>CTH or RVC(40)</td>
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<td>8110.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<td>81.11</td>
<td>Manganese and articles thereof, including waste and scrap.</td>
<td>8111.00</td>
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<td>CTH or RVC(40)</td>
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<td>81.12</td>
<td>Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.</td>
<td>8112.12</td>
<td>--Unwrought; powders</td>
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<td>8112.13</td>
<td>--Waste and scrap</td>
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<td>8112.19</td>
<td>--Other</td>
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<td>8112.21</td>
<td>--Unwrought; powders</td>
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<td>8112.22</td>
<td>--Waste and scrap</td>
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<td>8112.29</td>
<td>--Other</td>
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<td>8112.51</td>
<td>--Unwrought; powders</td>
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<td>8112.52</td>
<td>--Waste and scrap</td>
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<td>8112.59</td>
<td>--Other</td>
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<td>8112.92</td>
<td>--Unwrought; waste and scrap; powders</td>
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<td>8112.99</td>
<td>-Other</td>
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<td>81.13</td>
<td>8113.00</td>
<td>Cermets and articles thereof, including waste and scrap.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>82</td>
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<td></td>
<td>Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal</td>
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<tr>
<td>82.01</td>
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<td>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.</td>
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<td>82</td>
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<td>8201.10 - Spades and shovels</td>
<td>CTH or RVC(40)</td>
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<td>82.01</td>
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<td>8201.30 - Mattocks, picks, hoes and rakes</td>
<td>CTH or RVC(40)</td>
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<td>82.01</td>
<td></td>
<td></td>
<td>8201.40 - Axes, bill hooks and similar hewing tools</td>
<td>CTH or RVC(40)</td>
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<td>82.01</td>
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<td>8201.50 - Secateurs and similar one-handed pruners and shears (including poultry shears)</td>
<td>CTH or RVC(40)</td>
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<td>82.01</td>
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<td>8201.60 - Hedge shears, two-handed pruning shears and similar two-handed shears</td>
<td>CTH or RVC(40)</td>
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<td>82.01</td>
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<td>8201.90 - Other hand tools of a kind used in agriculture, horticulture or forestry</td>
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<td>82.02</td>
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<td>Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)</td>
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<td>82.02</td>
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<td>8202.10 - Hand saws</td>
<td>CTH or RVC(40)</td>
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<td>82.02</td>
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<td>8202.20 - Band saw blades</td>
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<td>82.02</td>
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<td>-Circular saw blades (including slitting or slotting saw blades)</td>
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<td>82.02</td>
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<td>8202.31 -- With working part of steel</td>
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<td>8202.39 -- Other, including parts</td>
<td>CTH or RVC(40)</td>
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<td>8202.40 - Chain saw blades</td>
<td>CTH or RVC(40)</td>
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<td>82.02</td>
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<td>-Other saw blades</td>
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<td>82.02</td>
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<td>8202.91 -- Straight saw blades, for working metal</td>
<td>CTH or RVC(40)</td>
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<td>8202.99 -- Other</td>
<td>CTH or RVC(40)</td>
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<td>82.03 Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches</td>
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<td>Subheading (HS 2012)</td>
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<td>8203.10</td>
<td>-Files, rasps and similar tools</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>8203.20</td>
<td>-Pliers (including cutting pliers), pincers, tweezers and similar tools</td>
<td>CTH or RVC(40)</td>
</tr>
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<td></td>
<td></td>
<td>8203.30</td>
<td>-Metal cutting shears and similar tools</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8203.40</td>
<td>-Pipe-cutters, bolt croppers, perforating punches and similar tools</td>
<td>CTH or RVC(40)</td>
</tr>
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<td></td>
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<td>82.04</td>
<td>Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.</td>
<td></td>
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<td></td>
<td></td>
<td>8204.11</td>
<td>--Non-adjustable</td>
<td>CTH or RVC(40)</td>
</tr>
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<td></td>
<td></td>
<td>8204.12</td>
<td>--Adjustable</td>
<td>CTH or RVC(40)</td>
</tr>
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<td></td>
<td></td>
<td>8204.20</td>
<td>-Interchangeable spanner sockets, with or without handles</td>
<td>CTH or RVC(40)</td>
</tr>
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<td></td>
<td></td>
<td>82.05</td>
<td>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.</td>
<td></td>
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<td></td>
<td></td>
<td>8205.10</td>
<td>-Drilling, threading or tapping tools</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8205.20</td>
<td>-Hammers and sledge hammers</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8205.30</td>
<td>-Planes, chisels, gouges and similar cutting tools for working wood</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8205.40</td>
<td>-Screwdrivers</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Other hand tools (including glaziers’ diamonds):</td>
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<td></td>
<td></td>
<td>8205.51</td>
<td>--Household tools</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>8205.59</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>8205.60</td>
<td>-Blow lamps</td>
<td>CTH or RVC(40)</td>
</tr>
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<td></td>
<td></td>
<td>8205.70</td>
<td>-Vices, clamps and the like</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8205.90</td>
<td>-Other, including sets of articles of two or more Subheadings of this heading</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>82.06</td>
<td>Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<td>82.07</td>
<td></td>
<td>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.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>-Rock drilling or earth boring tools :</td>
<td></td>
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<tr>
<td>8207.13</td>
<td></td>
<td>--With working part of cermets</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8207.19</td>
<td></td>
<td>--Other, including parts</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8207.20</td>
<td></td>
<td>-Dies for drawing or extruding metal</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8207.30</td>
<td></td>
<td>-Tools for pressing, stamping or punching</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8207.40</td>
<td></td>
<td>-Tools for tapping or threading</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8207.50</td>
<td></td>
<td>-Tools for drilling, other than for rock drilling</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8207.60</td>
<td></td>
<td>-Tools for boring or broaching</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8207.70</td>
<td></td>
<td>-Tools for milling</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>8207.80</td>
<td></td>
<td>-Tools for turning</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>8207.90</td>
<td></td>
<td>-Other interchangeable tools</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>82.08</td>
<td></td>
<td>Knives and cutting blades, for machines or for mechanical appliances.</td>
<td></td>
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<tr>
<td>8208.10</td>
<td></td>
<td>-For metal working</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8208.20</td>
<td></td>
<td>-For wood working</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8208.30</td>
<td></td>
<td>-For kitchen appliances or for machines used by the food industry</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8208.40</td>
<td></td>
<td>-For agricultural, horticultural or forestry machines</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8208.90</td>
<td></td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>82.09</td>
<td></td>
<td>Plates, sticks, tips and the like for tools, unmounted, of cermets.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>82.10</td>
<td></td>
<td>Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>82.11</td>
<td></td>
<td>Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8211.10</td>
<td></td>
<td>-Sets of assorted articles</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
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<td></td>
<td></td>
<td>-Other:</td>
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<tr>
<td>82.12</td>
<td></td>
<td>8211.91</td>
<td>--Table knives having fixed blades</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8211.92</td>
<td>--Other knives having fixed blades</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8211.93</td>
<td>--Knives having other than fixed blades</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8211.94</td>
<td>--Blades</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8211.95</td>
<td>--Handles of base metal</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>82.12</td>
<td>Razors and razor blades (including razor blade blanks in strips).</td>
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<td></td>
<td></td>
<td>8212.10</td>
<td>-Razors</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>8212.20</td>
<td>-Safety razor blades, including razor blade blanks in strips</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8212.90</td>
<td>-Other parts</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>82.13</td>
<td></td>
<td>8213.00</td>
<td>Scissors, tailors’ shears and similar shears, and blades therefor.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>82.14</td>
<td></td>
<td>8214.10</td>
<td>-Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8214.20</td>
<td>-Manicure or pedicure sets and instruments (including nail files).</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8214.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>82.15</td>
<td></td>
<td>8215.10</td>
<td>-Sets of assorted articles containing at least one article plated with precious metal</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8215.20</td>
<td>-Other sets of assorted articles</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>-Other:</td>
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<tr>
<td></td>
<td></td>
<td>8215.91</td>
<td>--Plated with precious metal</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>8215.99</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>83</td>
<td></td>
<td>83.01</td>
<td>Miscellaneous articles of base metal</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>83.01</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td>83.02</td>
<td>8301.10</td>
<td>-Padlocks</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>83.02</td>
<td>8301.20</td>
<td>-Locks of a kind used for motor vehicles</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>83.02</td>
<td>8301.30</td>
<td>-Locks of a kind used for furniture</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>83.02</td>
<td>8301.40</td>
<td>-Other locks</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>83.02</td>
<td>8301.50</td>
<td>-Clasps and frames with clasps, incorporating locks</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>83.02</td>
<td>8301.60</td>
<td>-Parts</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>83.02</td>
<td>8301.70</td>
<td>-Keys presented separately</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>83.02</td>
<td>8302.10</td>
<td>-Hinges</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>83.02</td>
<td>8302.20</td>
<td>-Castors</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>83.02</td>
<td>8302.30</td>
<td>-Other mountings, fittings and similar articles suitable for motor vehicles</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>83.02</td>
<td>8302.41</td>
<td>-Other mountings, fittings and similar articles suitable for motor vehicles:</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>83.02</td>
<td>8302.42</td>
<td>--Suitable for buildings</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>83.02</td>
<td>8302.49</td>
<td>--Other, suitable for furniture</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>83.02</td>
<td>8302.50</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>83.02</td>
<td>8302.50</td>
<td>-Hat-racks, hat-peggs, brackets and similar fixtures</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>83.02</td>
<td>8302.60</td>
<td>-Automatic door closers</td>
<td>CTH or RVC(40)</td>
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<td>83.03</td>
<td>8303.00</td>
<td>Armoured or reinforced safes</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>83.04</td>
<td>8304.00</td>
<td>Filing cabinets</td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>83.05</td>
<td>8305.00</td>
<td>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</td>
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<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
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<tr>
<td>83.06</td>
<td></td>
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<td>offices, upholstery, packaging), of base metal.</td>
<td></td>
</tr>
<tr>
<td>8305.10</td>
<td></td>
<td>-Fittings for loose-leaf binders or files</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8305.20</td>
<td></td>
<td>-Staples in strips</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8305.90</td>
<td></td>
<td>-Other, including parts</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>83.06</td>
<td></td>
<td>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.</td>
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<tr>
<td>8306.10</td>
<td></td>
<td>-Bells, gongs and the like</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>-Statuettes and other ornaments :</td>
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<tr>
<td>8306.21</td>
<td></td>
<td>--Plated with precious metal</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>8306.29</td>
<td></td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8306.30</td>
<td></td>
<td>-Photograph, picture or similar frames; mirrors</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>83.07</td>
<td></td>
<td>Flexible tubing of base metal, with or without fittings.</td>
<td></td>
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<tr>
<td>8307.10</td>
<td></td>
<td>-Of iron or steel</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>8307.90</td>
<td></td>
<td>-Of other base metal</td>
<td>CTH or RVC(40)</td>
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<td>83.08</td>
<td></td>
<td>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.</td>
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<tr>
<td>8308.10</td>
<td></td>
<td>-Hooks, eyes and eyelets</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8308.20</td>
<td></td>
<td>-Tubular or bifurcated rivets</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8308.90</td>
<td></td>
<td>-Other, including parts</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>83.09</td>
<td></td>
<td>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.</td>
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<tr>
<td>8309.10</td>
<td></td>
<td>-Crown corks</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>8309.90</td>
<td></td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>83.10</td>
<td></td>
<td>8310.00 Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
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<td>symbols, of base metal, excluding those of heading 94.05.</td>
<td></td>
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<tr>
<td>83.11</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>8311.10</td>
<td></td>
<td></td>
<td>-Coated electrodes of base metal, for electric arc-welding</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8311.20</td>
<td></td>
<td></td>
<td>-Cored wire of base metal, for electric arc-welding</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8311.30</td>
<td></td>
<td></td>
<td>-Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8311.90</td>
<td></td>
<td></td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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**SECTION X VI: MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, AND TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES**

<table>
<thead>
<tr>
<th>84</th>
<th>Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof</th>
</tr>
</thead>
<tbody>
<tr>
<td>84.01</td>
<td>Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.</td>
</tr>
<tr>
<td>8401.10</td>
<td>Nuclear reactors</td>
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<td>8401.20</td>
<td>Machinery and apparatus for isotopic separation, and parts thereof</td>
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<tr>
<td>8401.30</td>
<td>Fuel elements (cartridges), non-irradiated</td>
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<td>8401.40</td>
<td>Parts of nuclear reactors</td>
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</table>

84.02 Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.

- Steam or other vapour generating boilers:
  - 8402.11 Watertube boilers with a steam production exceeding 45 t per hour | CTH or RVC(40) |
  - 8402.12 Watertube boilers with a steam production not exceeding 45 t per hour | CTH or RVC(40) |
  - 8402.19 Other vapour generating boilers, including hybrid boilers | CTH or RVC(40) |
  - 8402.20 Super-heated water boilers | CTH or RVC(40) |
  - 8402.90 Parts | CTH or RVC(40) |

84.03 Central heating boilers other than those of
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<th>Applicable Product Specific Rule of Origin</th>
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<td>heading 84.02.</td>
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<td>84.03</td>
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<td>-Boilers</td>
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<td>90</td>
<td>-Parts</td>
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</tr>
<tr>
<td>84.04</td>
<td></td>
<td>Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.</td>
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<td>CTH or RVC(40)</td>
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<td>-Auxiliary plant for use with boilers of heading 84.02 or 84.03</td>
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<tr>
<td></td>
<td>20</td>
<td>-Condensers for steam or other vapour power units</td>
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<td>84.05</td>
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<td>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.</td>
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<td>-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</td>
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<td>90</td>
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<td>84.06</td>
<td></td>
<td>Steam turbines and other vapour turbines.</td>
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<td>-Turbines for marine propulsion</td>
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<td>-Other turbines:</td>
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<tr>
<td></td>
<td>81</td>
<td>--Of an output exceeding 40 MW</td>
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<tr>
<td></td>
<td>82</td>
<td>--Of an output not exceeding 40 MW</td>
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<td>84.07</td>
<td></td>
<td>Spark-ignition reciprocating or rotary internal combustion piston engines.</td>
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<td>-Aircraft engines</td>
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<td>-Marine propulsion engines:</td>
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<td>21</td>
<td>--Outboard motors</td>
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<td>29</td>
<td>--Other</td>
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<td>-Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:</td>
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<td>31</td>
<td>--Of a cylinder capacity not exceeding 50 cc</td>
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<td>32</td>
<td>--Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc</td>
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<td>84.08</td>
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<td>8407.33</td>
<td>--Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc</td>
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<td>8407.34</td>
<td>--Of a cylinder capacity exceeding 1,000 cc</td>
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<td>-Other engines</td>
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<td><strong>84.08</strong></td>
<td>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).</td>
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<td>8408.10</td>
<td>-Marine propulsion engines</td>
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<td>-Engines of a kind used for the propulsion of vehicles of Chapter 87</td>
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<td>-Other engines</td>
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<td><strong>84.09</strong></td>
<td>Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.</td>
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<td>-For aircraft engines</td>
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<td>8409.91</td>
<td>--Suitable for use solely or principally with spark-ignition internal combustion piston engines</td>
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<td>8409.99</td>
<td>--Other</td>
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<td><strong>84.10</strong></td>
<td>Hydraulic turbines, water wheels, and regulators therefor.</td>
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<td>-Hydraulic turbines and water wheels:</td>
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<td></td>
<td>8410.11</td>
<td>-Of a power not exceeding 1,000 kW</td>
<td>CTHSH, except from Subheading 8410.12 and 8410.13; or RVC(40)</td>
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<td>8410.12</td>
<td>-Of a power exceeding 1,000 kW but not exceeding 10,000 kW</td>
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<td>8410.13</td>
<td>-Of a power exceeding 10,000 kW</td>
<td>CTHSH, except from Subheading 8410.11 and 8410.12; or RVC(40)</td>
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<td></td>
<td>8410.90</td>
<td>-Parts, including regulators</td>
<td>CTH or RVC(40)</td>
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<td><strong>84.11</strong></td>
<td>Turbo-jets, turbo-propellers and other gas turbines.</td>
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<td>-Turbo-jets:</td>
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<table>
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<tr>
<th>Chapter</th>
<th>Heading</th>
<th>Subheading (HS 2012)</th>
<th>Product Description</th>
<th>Applicable Product Specific Rule of Origin</th>
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<td>8411.11</td>
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<td>--Of a thrust not exceeding 25 kN</td>
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<td>--Of a thrust exceeding 25 kN</td>
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<td>-Turbo-propellers:</td>
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<td>8411.21</td>
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<td>--Of a power not exceeding 1,100 kW</td>
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<td>8411.22</td>
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<td>--Of a power exceeding 1,100 kW</td>
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<td>-Other gas turbines:</td>
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<td>--Of a power not exceeding 5,000 kW</td>
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<td>8411.82</td>
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<td>--Of a power exceeding 5,000 kW</td>
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<td>CTH or RVC(40)</td>
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<td>-Parts:</td>
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<td>8411.91</td>
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<td>--Of turbo-jets or turbo-propellers</td>
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<td>CTH or RVC(40)</td>
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<td>8411.99</td>
<td></td>
<td>--Other</td>
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<td><strong>84.12</strong></td>
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<td><strong>Other engines and motors.</strong></td>
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<td>8412.10</td>
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<td>-Reaction engines other than turbo-jets</td>
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<td>-Hydraulic power engines and motors:</td>
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<td>8412.21</td>
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<td>-Linear acting (cylinders)</td>
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<td>-Pneumatic power engines and motors:</td>
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<td>8412.31</td>
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<td>-Linear acting (cylinders)</td>
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<td>8412.90</td>
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<td>-Parts</td>
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<td>CTH or RVC(40)</td>
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<td><strong>84.13</strong></td>
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<td><strong>Pumps for liquids, whether or not fitted with a measuring device: liquid elevators.</strong></td>
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<td>8413.11</td>
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<td>--Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages</td>
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<td>8413.19</td>
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<td>-Hand pumps, other than those of subheading 8413.11 or 8413.19</td>
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<td>8413.30</td>
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<td>-Fuel, lubricating or cooling medium pumps for internal combustion piston engines</td>
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<td>-Concrete pumps</td>
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<td>-Other reciprocating positive displacement pumps</td>
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<td>8413.60</td>
<td>-Other rotary positive displacement pumps</td>
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<td>8413.70</td>
<td>-Other centrifugal pumps</td>
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<td>-Other pumps; liquid elevators:</td>
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<td>8413.81</td>
<td>--Pumps</td>
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<td>--Liquid elevators</td>
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<td>-Parts:</td>
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<td>8413.91</td>
<td>--Of pumps</td>
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<td>8413.92</td>
<td>--Of liquid elevators</td>
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<td>84.14</td>
<td>Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.</td>
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<td>-Vacuum pumps</td>
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<td>-Hand- or foot-operated air pumps</td>
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<td>-Compressors of a kind used in refrigerating equipment</td>
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<td>-Fans:</td>
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<td>8414.51</td>
<td>--Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W</td>
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<td>-Hoods having a maximum horizontal side not exceeding 120 cm</td>
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<td>8414.90</td>
<td>-Parts</td>
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<td>84.15</td>
<td>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.</td>
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<td>8415.10</td>
<td>-Window or wall types, self-contained or &quot;split-system&quot;</td>
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<td>8415.20</td>
<td>-Of a kind used for persons, in motor vehicles</td>
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<td>CTSH or RVC(40)</td>
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<td>-Other:</td>
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<td>8415.81</td>
<td>--Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle</td>
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<td>(reversible heat pumps)</td>
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<td>84.16</td>
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<td>8415.82 --Other, incorporating a refrigerating unit</td>
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<td>8415.83 --Not incorporating a refrigerating unit</td>
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<td>8415.90 -Parts</td>
<td>CTSH or RVC(40)</td>
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<td>84.16</td>
<td>Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.</td>
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<td>8416.10 -Furnace burners for liquid fuel</td>
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<td>8416.20 -Other furnace burners, including combination burners</td>
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<td>8416.30 -Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>8416.90 -Parts</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>84.17</td>
<td>Industrial or laboratory furnaces and ovens, including incinerators, non-electric.</td>
<td></td>
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</tr>
<tr>
<td>84.17</td>
<td></td>
<td>8417.10 -Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals</td>
<td>CTSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>84.17</td>
<td></td>
<td>8417.20 -Bakery ovens, including biscuit ovens</td>
<td>CTSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>84.17</td>
<td></td>
<td>8417.80 -Other</td>
<td>CTSH or RVC(40)</td>
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</tr>
<tr>
<td>84.17</td>
<td></td>
<td>8417.90 -Parts</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>84.18</td>
<td>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>84.18</td>
<td></td>
<td>8418.10 -Combined refrigerator-freezers, fitted with separate external doors</td>
<td>CTSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>84.18</td>
<td></td>
<td>-Refrigerators, household type:</td>
<td></td>
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</tr>
<tr>
<td>84.18</td>
<td></td>
<td>8418.21 --Compression-type</td>
<td>CTSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>84.18</td>
<td></td>
<td>8418.29 --Other</td>
<td>CTSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>84.18</td>
<td></td>
<td>8418.30 -Freezers of the chest type, not exceeding 800 ℓ capacity</td>
<td>CTSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>84.18</td>
<td></td>
<td>8418.40 -Freezers of the upright type, not exceeding 900 ℓ capacity</td>
<td>CTSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>84.18</td>
<td></td>
<td>8418.50 -Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment</td>
<td>CTSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td></td>
<td></td>
<td>-Other refrigerating or freezing equipment; heat pumps:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8418.61</td>
<td>8418.69</td>
<td>--Heat pumps other than air conditioning machines of heading 84.15</td>
<td>CTSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>8418.69</td>
<td>-Other</td>
<td>CTSH or RVC(40)</td>
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<td></td>
<td>8418.91</td>
<td>-Parts:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>8418.99</td>
<td>--Furniture designed to receive refrigerating or freezing equipment</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>84.19</td>
<td></td>
<td>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.</td>
<td>CTSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>8419.11</td>
<td>--Instantaneous gas water heaters</td>
<td>CTSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>8419.19</td>
<td>--Other</td>
<td>CTSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>8419.20</td>
<td>-Medical, surgical or laboratory sterilisers</td>
<td>CTSH or RVC(40)</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>-Dryers:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>8419.31</td>
<td>--For agricultural products</td>
<td>CTSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>8419.32</td>
<td>--For wood, paper pulp, paper or paperboard</td>
<td>CTSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>8419.39</td>
<td>--Other</td>
<td>CTSH or RVC(40)</td>
<td></td>
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<tr>
<td></td>
<td>8419.40</td>
<td>-Distilling or rectifying plant</td>
<td>CTSH or RVC(40)</td>
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<tr>
<td></td>
<td>8419.50</td>
<td>-Heat exchange units</td>
<td>CTSH or RVC(40)</td>
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<tr>
<td></td>
<td>8419.60</td>
<td>-Machinery for liquefying air or other gases</td>
<td>CTSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>-Other machinery, plant and equipment:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>8419.81</td>
<td>--For making hot drinks or for cooking or heating food</td>
<td>CTSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>8419.89</td>
<td>--Other</td>
<td>CTSH or RVC(40)</td>
<td></td>
</tr>
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<td></td>
<td>8419.90</td>
<td>-Parts</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
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<td>Chapter</td>
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<td>Subheading (HS 2012)</td>
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<tr>
<td>84.20</td>
<td></td>
<td></td>
<td>Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>8420.10</td>
<td></td>
<td>-Calendering or other rolling machines</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Parts:</td>
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<tr>
<td></td>
<td>8420.91</td>
<td></td>
<td>--Cylinders</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>8420.99</td>
<td></td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>84.21</td>
<td></td>
<td></td>
<td>Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>8421.11</td>
<td></td>
<td>--Cream separators</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>8421.12</td>
<td></td>
<td>--Clothes-dryers</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>8421.19</td>
<td></td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Filtering or purifying machinery and apparatus for liquids:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>8421.21</td>
<td></td>
<td>--For filtering or purifying water</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>8421.22</td>
<td></td>
<td>--For filtering or purifying beverages other than water</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>8421.23</td>
<td></td>
<td>--Oil or petrol-filters for internal combustion engines</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>8421.29</td>
<td></td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Filtering or purifying machinery and apparatus for gases:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>8421.31</td>
<td></td>
<td>--Intake air filters for internal combustion engines</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>8421.39</td>
<td></td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>-Parts:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>8421.91</td>
<td></td>
<td>--Of centrifuges, including centrifugal dryers</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>8421.99</td>
<td></td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>84.22</td>
<td></td>
<td></td>
<td>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.</td>
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</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Dish washing machines:</td>
<td></td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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</tr>
<tr>
<td>8422.11</td>
<td>--Of the household type</td>
<td>8422.11</td>
<td>--Of the household type</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td>8422.19</td>
<td>--Other</td>
<td>8422.19</td>
<td>--Other</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td>8422.20</td>
<td>-Machinery for cleaning or drying bottles or other containers</td>
<td>8422.20</td>
<td>-Machinery for cleaning or drying bottles or other containers</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td>8422.30</td>
<td>-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</td>
<td>8422.30</td>
<td>-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</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td>8422.40</td>
<td>-Other packing or wrapping machinery (including heat-shrink wrapping machinery)</td>
<td>8422.40</td>
<td>-Other packing or wrapping machinery (including heat-shrink wrapping machinery)</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td>8422.90</td>
<td>-Parts</td>
<td>8422.90</td>
<td>-Parts</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>84.23</td>
<td></td>
<td>84.23</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>8423.10</td>
<td>-Personal weighing machines, including baby scales; household scales</td>
<td>8423.10</td>
<td>-Personal weighing machines, including baby scales; household scales</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td>8423.20</td>
<td>-Scales for continuous weighing of goods on conveyors</td>
<td>8423.20</td>
<td>-Scales for continuous weighing of goods on conveyors</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td>8423.30</td>
<td>-Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales</td>
<td>8423.30</td>
<td>-Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>-Other weighing machinery:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8423.81</td>
<td>-Having a maximum weighing capacity not exceeding 30 kg</td>
<td>8423.81</td>
<td>-Having a maximum weighing capacity not exceeding 30 kg</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td>8423.82</td>
<td>--Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg</td>
<td>8423.82</td>
<td>--Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td>8423.89</td>
<td>--Other</td>
<td>8423.89</td>
<td>--Other</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td>8423.90</td>
<td>-Weighing machine weights of all kinds; parts of weighing machinery</td>
<td>8423.90</td>
<td>-Weighing machine weights of all kinds; parts of weighing machinery</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>84.24</td>
<td>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.</td>
<td>84.24</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>8424.10</td>
<td>-Fire extinguishers, whether or not charged</td>
<td>8424.10</td>
<td>-Fire extinguishers, whether or not charged</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td>8424.20</td>
<td>-Spray guns and similar appliances</td>
<td>8424.20</td>
<td>-Spray guns and similar appliances</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td>8424.30</td>
<td>-Steam or sand blasting machines and similar jet projecting machines</td>
<td>8424.30</td>
<td>-Steam or sand blasting machines and similar jet projecting machines</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>-Other appliances:</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td>8424.81</td>
<td></td>
<td>8424.81</td>
<td>--Agricultural or horticultural</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td>8424.89</td>
<td></td>
<td>8424.89</td>
<td>--Other</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td>8424.90</td>
<td></td>
<td>8424.90</td>
<td>-Parts</td>
<td>CTH or RVC(40)</td>
</tr>
</tbody>
</table>

**84.25**

Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.

- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:

<table>
<thead>
<tr>
<th>Subheading (HS 2012)</th>
<th>Product Description</th>
<th>Applicable Product Specific Rule of Origin</th>
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</thead>
<tbody>
<tr>
<td>8425.11</td>
<td>--Powered by electric motor</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8425.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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</tbody>
</table>

- winches; capstans:

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<thead>
<tr>
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<th>Product Description</th>
<th>Applicable Product Specific Rule of Origin</th>
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</thead>
<tbody>
<tr>
<td>8425.31</td>
<td>--Powered by electric motor</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8425.39</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
</tbody>
</table>

- Jacks; hoists of a kind used for raising vehicles:

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<tr>
<th>Subheading (HS 2012)</th>
<th>Product Description</th>
<th>Applicable Product Specific Rule of Origin</th>
</tr>
</thead>
<tbody>
<tr>
<td>8425.41</td>
<td>--Built-in jacking systems of a type used in garages</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8425.42</td>
<td>--Other jacks and hoists, hydraulic</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8425.49</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
</tbody>
</table>

**84.26**

Ships’ derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.

- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:

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<tr>
<th>Subheading (HS 2012)</th>
<th>Product Description</th>
<th>Applicable Product Specific Rule of Origin</th>
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<tbody>
<tr>
<td>8426.11</td>
<td>--Overhead travelling cranes on fixed support</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8426.12</td>
<td>--Mobile lifting frames on tyres and straddle carriers</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8426.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8426.20</td>
<td>-Tower cranes</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8426.30</td>
<td>-Portal or pedestal jib cranes</td>
<td>CTH or RVC(40)</td>
</tr>
</tbody>
</table>

- Other machinery, self-propelled:

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<th>Product Description</th>
<th>Applicable Product Specific Rule of Origin</th>
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<tr>
<td>8426.41</td>
<td>--On tyres</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8426.49</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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</tbody>
</table>

- Other machinery:
<table>
<thead>
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<th>Chapter</th>
<th>Heading</th>
<th>Subheading (HS 2012)</th>
<th>Product Description</th>
<th>Applicable Product Specific Rule of Origin</th>
</tr>
</thead>
<tbody>
<tr>
<td>84.27</td>
<td></td>
<td>8426.91</td>
<td>--Designed for mounting on road vehicles</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8426.99</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>84.27</td>
<td>8427.10</td>
<td>-Self-propelled trucks powered by an electric motor</td>
<td>CTH or RVC(40)</td>
</tr>
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<td></td>
<td>8427.20</td>
<td>-Other self-propelled trucks</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
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<td></td>
<td>8427.90</td>
<td>-Other trucks</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>84.28</td>
<td>8428.10</td>
<td>Lifts and skip hoists</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8428.20</td>
<td>-Pneumatic elevators and conveyors</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Other continuous-action elevators and conveyors, for goods or materials:</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8428.31</td>
<td>--Specially designed for underground use</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
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<td>8428.32</td>
<td>--Other, bucket type</td>
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<td>8428.33</td>
<td>--Other, belt type</td>
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<td>8428.39</td>
<td>--Other</td>
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<td>8428.40</td>
<td>-Escalators and moving walkways</td>
<td>CTH or RVC(40)</td>
</tr>
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<td></td>
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<td>8428.60</td>
<td>-Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8428.90</td>
<td>-Other machinery</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>84.29</td>
<td>8429.11</td>
<td>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8429.19</td>
<td>--Track laying</td>
<td>CTH or RVC(40)</td>
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<tr>
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<td>--Other</td>
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</tr>
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<td></td>
<td></td>
<td>8429.30</td>
<td>-Graders and levellers</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
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<td>8429.40</td>
<td>-Scrapers</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Tamping machines and road rollers</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Mechanical shovels, excavators and shovel loaders:</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<td>84.30</td>
<td>8429.51</td>
<td>--Front-end shovel loaders</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>8429.52</td>
<td>--Machinery with a 360° revolving superstructure</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>8429.59</td>
<td>--Other</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>8430.10</td>
<td>-Pile-drivers and pile-extractors</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>8430.20</td>
<td>-Snow-ploughs and snow-blowers</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>-Coal or rock cutters and tunnelling machinery</td>
<td></td>
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<tr>
<td></td>
<td>8430.31</td>
<td>--Self-propelled</td>
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<td>CTH or RVC(40)</td>
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<td>8430.39</td>
<td>--Other</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>-Other boring or sinking machinery:</td>
<td></td>
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<tr>
<td></td>
<td>8430.41</td>
<td>--Self-propelled</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>8430.49</td>
<td>--Other</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
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<td>8430.50</td>
<td>-Other machinery, self-propelled</td>
<td></td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>-Other machinery, not self-propelled:</td>
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<td>8430.61</td>
<td>--Tamping or compacting machinery</td>
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<td>CTH or RVC(40)</td>
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<td>8430.69</td>
<td>--Other</td>
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<td>84.31</td>
<td>8431.10</td>
<td>Of machinery of heading 84.25</td>
<td>Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.</td>
<td>CTH or RVC(40)</td>
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<td>8431.20</td>
<td>-Of machinery of heading 84.27</td>
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<td></td>
<td>-Of machinery of heading 84.28:</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>8431.31</td>
<td>--Of lifts, skip hoists or escalators</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>8431.39</td>
<td>--Other</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>-Of machinery of heading 84.26, 84.29 or 84.30:</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>8431.41</td>
<td>--Buckets, shovels, grabs and grips</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>8431.42</td>
<td>--Bulldozer or angledozer blades</td>
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<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td>8431.43</td>
<td>--Parts for boring or sinking machinery of subheading 8430.41 or 8430.49</td>
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<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>8431.49</td>
<td>--Other</td>
<td></td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>84.32</td>
<td>Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.</td>
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<tr>
<td>8432.10</td>
<td>--Ploughs</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>-Harrow, scarifiers, cultivators, weeders and hoes:</td>
<td></td>
<td></td>
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<tr>
<td>8432.21</td>
<td>--Disc harrows</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8432.29</td>
<td>--Other</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8432.30</td>
<td>-Seeders, planters and transplanters</td>
<td></td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>8432.40</td>
<td>-Manure spreaders and fertiliser distributors</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8432.80</td>
<td>-Other machinery</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8432.90</td>
<td>-Parts</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>84.33</td>
<td>Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.</td>
<td></td>
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</tr>
<tr>
<td>8433.11</td>
<td>--Powered, with the cutting device rotating in a horizontal plane</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8433.19</td>
<td>--Other</td>
<td></td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>8433.20</td>
<td>-Other mowers, including cutter bars for tractor mounting</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8433.30</td>
<td>-Other haymaking machinery</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8433.40</td>
<td>-Straw or fodder balers, including pick-up balers</td>
<td></td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td></td>
<td>-Other harvesting machinery; threshing machinery:</td>
<td></td>
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</tr>
<tr>
<td>8433.51</td>
<td>--Combine harvester-threshers</td>
<td></td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>8433.52</td>
<td>--Other threshing machinery</td>
<td></td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>8433.53</td>
<td>--Root or tuber harvesting machines</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8433.59</td>
<td>--Other</td>
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<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>8433.60</td>
<td>-Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td>84.34</td>
<td></td>
<td>8433.90 -Parts</td>
<td>Parts</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>8434.10 -Milking machines</td>
<td></td>
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<td></td>
<td></td>
<td>8434.20 -Dairy machinery</td>
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<tr>
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<td>8434.90 -Parts</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td>84.35</td>
<td></td>
<td>8435.10 -Machinery</td>
<td>Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8435.90 -Parts</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>84.36</td>
<td></td>
<td>8436.10 -Machinery</td>
<td>Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.</td>
<td>CTHSH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8436.21 --Poultry incubators and brooders</td>
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<td>CTHSH or RVC(40)</td>
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<td></td>
<td>8436.29 --Other</td>
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<td>CTHSH or RVC(40)</td>
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<td></td>
<td></td>
<td>8436.80 -Other machinery</td>
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<td>CTHSH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8436.91 --Of poultry-keeping machinery or poultry incubators and brooders</td>
<td></td>
<td>CTHSH or RVC(40)</td>
</tr>
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<td></td>
<td>8436.99 --Other</td>
<td></td>
<td>CTHSH or RVC(40)</td>
</tr>
<tr>
<td>84.37</td>
<td></td>
<td>8437.10 -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.</td>
<td>CTHSH or RVC(40)</td>
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<td></td>
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<td>8437.80 -Other machinery</td>
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<td>CTHSH or RVC(40)</td>
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<td></td>
<td></td>
<td>8437.90 -Parts</td>
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<td>CTHSH or RVC(40)</td>
</tr>
<tr>
<td>84.38</td>
<td></td>
<td></td>
<td>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</td>
<td></td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<td></td>
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<td></td>
<td>preparation of animal or fixed vegetable fats or oils.</td>
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<td>8438.10</td>
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<td>8438.10</td>
<td>-Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products</td>
<td>CTSH or RVC(40)</td>
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<td>8438.20</td>
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<td>8438.20</td>
<td>-Machinery for the manufacture of confectionery, cocoa or chocolate</td>
<td>CTSH or RVC(40)</td>
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<td>8438.30</td>
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<td>-Machinery for sugar manufacture</td>
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<td>8438.40</td>
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<td>8438.40</td>
<td>-Brewery machinery</td>
<td>CTSH or RVC(40)</td>
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<td>8438.50</td>
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<td>8438.50</td>
<td>-Machinery for the preparation of meat or poultry</td>
<td>CTSH or RVC(40)</td>
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<td>8438.60</td>
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<td>8438.60</td>
<td>-Machinery for the preparation of fruits, nuts or vegetables</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td>8438.80</td>
<td></td>
<td>8438.80</td>
<td>-Other machinery</td>
<td>CTSH or RVC(40)</td>
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<td>8438.90</td>
<td></td>
<td>8438.90</td>
<td>-Parts</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8439</td>
<td></td>
<td></td>
<td>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.</td>
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<tr>
<td>8439.10</td>
<td></td>
<td>8439.10</td>
<td>-Machinery for making pulp of fibrous cellulosic material</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8439.20</td>
<td></td>
<td>8439.20</td>
<td>-Machinery for making paper or paperboard</td>
<td>CTH or RVC(40)</td>
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<td>8439.30</td>
<td></td>
<td>8439.30</td>
<td>-Machinery for finishing paper or paperboard</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Parts:</td>
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<td>8439.91</td>
<td></td>
<td>8439.91</td>
<td>--Of machinery for making pulp of fibrous cellulosic material</td>
<td>CTH or RVC(40)</td>
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<td>8439.99</td>
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<td>8439.99</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8440</td>
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<td></td>
<td>Book-binding machinery, including book-sewing machines.</td>
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<td>8440.10</td>
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<td>8440.10</td>
<td>-Machinery</td>
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<td>8440.90</td>
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<td>8440.90</td>
<td>-Parts</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8441</td>
<td></td>
<td></td>
<td>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.</td>
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</tr>
<tr>
<td>8441.10</td>
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<td>8441.10</td>
<td>-Cutting machines</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8441.20</td>
<td></td>
<td>8441.20</td>
<td>-Machines for making bags, sacks or envelopes</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8441.30</td>
<td></td>
<td>8441.30</td>
<td>-Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td></td>
<td></td>
<td>8441.40</td>
<td>-Machines for moulding articles in paper pulp, paper or paperboard</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8441.80</td>
<td>-Other machinery</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8441.90</td>
<td>-Parts</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>84.42</td>
<td>Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8442.30</td>
<td>-Machinery, apparatus and equipment</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8442.40</td>
<td>-Parts of the foregoing machinery, apparatus or equipment</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8442.50</td>
<td>-Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>84.43</td>
<td>Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>8443.11</td>
<td>--Offset printing machinery, reel-fed</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8443.12</td>
<td>--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)</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8443.13</td>
<td>--Other offset printing machinery</td>
<td>CTH or RVC(40)</td>
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<td>8443.14</td>
<td>--Letterpress printing machinery, reel fed, excluding flexographic printing</td>
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<td>--Letterpress printing machinery, other than reel fed, excluding flexographic printing</td>
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<td>--Gravure printing machinery</td>
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<td>-Other printers, copying machines and facsimile machines, whether or not combined:</td>
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<td>8443.31</td>
<td></td>
<td>8443.31 --Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network</td>
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<td>-Parts and accessories:</td>
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<td></td>
<td>8443.91 --Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42</td>
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<td>84.44</td>
<td></td>
<td>8444.00 Machines for extruding, drawing, texturing or cutting man-made textile materials.</td>
<td>CTH or RVC(40)</td>
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<td>84.45</td>
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<td>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 84.46 or 84.47.</td>
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<td>8445.20 -Textile spinning machines</td>
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<td>8445.30 -Textile doubling or twisting machines</td>
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<td>8445.40</td>
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<td>8445.40 -Textile winding (including weft-winding) or reeling machines</td>
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<td>84.46</td>
<td></td>
<td>8446 Weaving machines (looms).</td>
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<td>8446.10</td>
<td></td>
<td>8446.10 -For weaving fabrics of a width not exceeding 30 cm</td>
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<td></td>
<td>-For weaving fabrics of a width exceeding 30 cm, shuttle type:</td>
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<tr>
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<td>--Power looms</td>
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<td>8446.29</td>
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<td>-For weaving fabrics of a width exceeding 30 cm, shuttleless type</td>
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<td>84.47</td>
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<td>Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.</td>
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<td>-Circular knitting machines:</td>
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<td>--With cylinder diameter not exceeding 165 mm</td>
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<td>--With cylinder diameter exceeding 165 mm</td>
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<td>8447.20</td>
<td>-Flat knitting machines; stitch-bonding machines</td>
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<td>84.48</td>
<td></td>
<td>Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).</td>
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<td>-Auxiliary machinery for machines of headings 84.44, 84.45, 84.46 or 84.47:</td>
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<td>8448.11</td>
<td>--Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith</td>
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<td>-Parts and accessories of machines of heading 84.44 or of their auxiliary machinery</td>
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<td>--Card clothing</td>
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<td>8448.32</td>
<td>--Of machines for preparing textile fibres, other than card clothing</td>
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<td>8448.33</td>
<td>--Spindles, spindle flyers, spinning rings and ring travellers</td>
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<td>8448.39</td>
<td>--Other</td>
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<td>-Parts and accessories of weaving machines</td>
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<td>(looms) or of their auxiliary machinery:</td>
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<td>8448.42</td>
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<td>--Reeds for looms, healds and heald-frames</td>
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<td>8448.49</td>
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<td>--Other</td>
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<td>-Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:</td>
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<td>8448.51</td>
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<td>--Sinkers, needles and other articles used in forming stitches</td>
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<td>8448.59</td>
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<td>--Other</td>
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<td>84.49</td>
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<td>8449.00 Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>84.50</td>
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<td>Household or laundry-type washing machines, including machines which both wash and dry.</td>
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<td></td>
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<td>-Machines, each of a dry linen capacity not exceeding 10 kg:</td>
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<tr>
<td>8450.11</td>
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<td>--Fully-automatic machines</td>
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<td>8450.12</td>
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<td>--Other machines, with built-in centrifugal drier</td>
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<td>8450.19</td>
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<td>8450.20</td>
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<td>-Machines, each of a dry linen capacity exceeding 10 kg</td>
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<td>-Parts</td>
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<td>84.51</td>
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<td>Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.</td>
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<td>8451.10 -Dry-cleaning machines</td>
<td>CTHSH or RVC(40)</td>
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<td>-Drying machines:</td>
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<td>8451.21 --Each of a dry linen capacity not exceeding 10 kg</td>
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<td>8451.29 --Other</td>
<td>CTHSH or RVC(40)</td>
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<td>8451.30 -Ironing machines and presses (including fusing presses)</td>
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<td>-Washing, bleaching or dyeing machines</td>
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<td>-Machines for reeling, unreeling, folding, cutting or pinking textile fabrics</td>
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<td>-Other machinery</td>
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<td>-Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.</td>
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<td>-Sewing machines of the household type</td>
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<td>8452.21</td>
<td>--Automatic units</td>
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<td>8452.29</td>
<td>--Other</td>
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<td>8452.30</td>
<td>-Sewing machine needles</td>
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<td>8452.90</td>
<td>-Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines</td>
<td>CTH or RVC(40)</td>
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<td>84.53</td>
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<td>8453.10</td>
<td>-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.</td>
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<td>-Machinery for making or repairing footwear</td>
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<td>84.54</td>
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<td>8454.10</td>
<td>Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.</td>
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<td>-Converters</td>
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<td>-Ingot moulds and ladles</td>
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<td>8454.90</td>
<td>-Casting machines</td>
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<td>-Parts</td>
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<td>Metal-rolling mills and rolls therefor.</td>
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<td>-Other rolling mills:</td>
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<td>8455.21</td>
<td>--Hot or combination hot and cold</td>
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<td>8455.22</td>
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<td>8455.30</td>
<td>-Rolls for rolling mills</td>
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<td>8455.90</td>
<td>-Other parts</td>
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<td>84.56</td>
<td>Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.</td>
<td>8456.10</td>
<td>-Operated by laser or other light or photon beam processes</td>
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<td>8456.20</td>
<td>-Operated by ultrasonic processes</td>
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<td>8456.30</td>
<td>-Operated by electro-discharge processes</td>
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<td>8456.90</td>
<td>-Other</td>
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<td>84.57</td>
<td>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.</td>
<td>8457.10</td>
<td>-Machining centres</td>
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<td>-Unit construction machines (single station)</td>
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<td>-Multi-station transfer machines</td>
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<td>Lathes (including turning centres) for removing metal.</td>
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<td>-Other lathes:</td>
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<td>--Other</td>
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<td>84.59</td>
<td>Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.</td>
<td>8459.10</td>
<td>-Way-type unit head machines</td>
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<td>8459.21</td>
<td>--Numerically controlled</td>
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<td>8459.29</td>
<td>--Other</td>
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<td>8459.31</td>
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<td>8459.39</td>
<td>--Other</td>
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<td>8459.40</td>
<td>--Other boring machines</td>
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<td>8459.51</td>
<td>--Numerically controlled</td>
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<td>8459.59</td>
<td>--Other</td>
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<td>8459.61</td>
<td>--Numerically controlled</td>
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<td>8459.69</td>
<td>--Other</td>
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<tr>
<td>8459.70</td>
<td>--Other threading or tapping machines</td>
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</tbody>
</table>

**84.60**

Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.

- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:

| 8460.11 | --Numerically controlled |
| 8460.19 | --Other |

- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:

<p>| 8460.21 | --Numerically controlled |
| 8460.29 | --Other |
| 8460.31 | --Numerically controlled |
| 8460.39 | --Other |</p>
<table>
<thead>
<tr>
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<tr>
<td>8460.40</td>
<td>-Honining or lapping machines</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8460.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<tr>
<td>84.61</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
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<td>8461.20</td>
<td>-Shaping or slotting machines</td>
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<td>8461.30</td>
<td>-Broaching machines</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8461.40</td>
<td>-Gear cutting, gear grinding or gear finishing machines</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8461.50</td>
<td>-Sawing or cutting-off machines</td>
<td>CTH or RVC(40)</td>
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<td>8461.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>84.62</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
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<td>8462.10</td>
<td>-Forging or die-stamping machines (including presses) and hammers</td>
<td>CTH or RVC(40)</td>
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<td>8462.21</td>
<td>--Numerically controlled</td>
<td>CTH or RVC(40)</td>
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<td>8462.29</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td>8462.31</td>
<td>-Shearing machines (including presses), other than combined punching and shearing machines:</td>
<td>CTH or RVC(40)</td>
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<td>8462.39</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8462.41</td>
<td>-Punching or notching machines (including presses), including combined punching and shearing machines:</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8462.49</td>
<td>--Other</td>
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<tr>
<td>8462.91</td>
<td>--Hydraulic presses</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>84.63</td>
<td>84.63</td>
<td>8462.99 --Other</td>
<td>Other machine-tools for working metal or cermets, without removing material.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
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<td>8463.10 -Other</td>
<td>-Draw-benches for bars, tubes, profiles, wire or the like</td>
<td>CTH or RVC(40)</td>
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<td>8463.20 -Other</td>
<td>-Thread rolling machines</td>
<td>CTH or RVC(40)</td>
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<td>8463.30 -Other</td>
<td>-Machines for working wire</td>
<td>CTH or RVC(40)</td>
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<td>8463.90 -Other</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>84.64</td>
<td>84.64</td>
<td>8464.10 -Other</td>
<td>Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass.</td>
<td>CTH or RVC(40)</td>
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<td>8464.20 -Other</td>
<td>-Grinding or polishing machines</td>
<td>CTH or RVC(40)</td>
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<td>8464.90 -Other</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<td>84.65</td>
<td>84.65</td>
<td>8465.10 -Other</td>
<td>Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.</td>
<td>CTH or RVC(40)</td>
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<td>8465.91 -Other</td>
<td>-Sawing machines</td>
<td>CTH or RVC(40)</td>
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<td>8465.92 -Other</td>
<td>-Planing, milling or moulding (by cutting) machines</td>
<td>CTH or RVC(40)</td>
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<td>8465.93 -Other</td>
<td>-Grinding, sanding or polishing machines</td>
<td>CTH or RVC(40)</td>
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<td>8465.94 -Other</td>
<td>-Bending or assembling machines</td>
<td>CTH or RVC(40)</td>
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<td>8465.95 -Other</td>
<td>-Drilling or morticing machines</td>
<td>CTH or RVC(40)</td>
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<td>8465.96 -Other</td>
<td>-Splitting, slicing or paring machines</td>
<td>CTH or RVC(40)</td>
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<td>8465.99 -Other</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<td>84.66</td>
<td>84.66</td>
<td>8466.10 -Other</td>
<td>Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.</td>
<td>CTH or RVC(40)</td>
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<td>8466.10 -Other</td>
<td>-Tool holders and self-opening dieheads</td>
<td>CTH or RVC(40)</td>
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<td>Subheading (HS 2012)</td>
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<td>-Work holders</td>
<td>CTH or RVC(40)</td>
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<td>8466.30</td>
<td>-Dividing heads and other special attachments for machine-tools</td>
<td>CTH or RVC(40)</td>
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<td>-Other:</td>
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<td>CTH or RVC(40)</td>
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<td>8466.92</td>
<td>--For machines of heading 84.65</td>
<td>CTH or RVC(40)</td>
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<td>8466.93</td>
<td>For machines of headings 84.56 to 84.61</td>
<td>CTH or RVC(40)</td>
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<td>8466.94</td>
<td>--For machines of heading 84.62 or 84.63</td>
<td>CTH or RVC(40)</td>
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<td>84.67</td>
<td></td>
<td>Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.</td>
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<td>8467.11</td>
<td>--Rotary type (including combined rotary-percussion)</td>
<td>CTS or RVC(40)</td>
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<td>8467.19</td>
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<td>-With self-contained electric motor:</td>
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<td>8467.21</td>
<td>--Drills of all kinds</td>
<td>CTS or RVC(40)</td>
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<td>8467.22</td>
<td>--Saws</td>
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<td>8467.29</td>
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<td>-Other tools:</td>
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<td>8467.81</td>
<td>--Chain saws</td>
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<td>8467.89</td>
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<td>-Parts:</td>
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<td>8467.91</td>
<td>--Of chain saws</td>
<td>CTH or RVC(40)</td>
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<td>8467.92</td>
<td>--Of pneumatic tools</td>
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<td>8467.99</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td>84.68</td>
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<td>Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.</td>
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<td>8468.10</td>
<td>-Hand-held blow pipes</td>
<td>CTH or RVC(40)</td>
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<td>8468.20</td>
<td>-Other gas-operated machinery and apparatus</td>
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<td>8468.80</td>
<td>-Other machinery and apparatus</td>
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<td>84.69</td>
<td>8469.00</td>
<td>Typewriters other than printers of heading 84.43; word-processing machines.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>84.70</td>
<td>8470.10</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>8470.21</td>
<td>-Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions</td>
<td>CTH or RVC(40)</td>
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<td>8470.29</td>
<td>--Incorporating a printing device</td>
<td>CTH or RVC(40)</td>
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<td>8470.30</td>
<td>-Other calculating machines</td>
<td>CTH or RVC(40)</td>
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<td>8470.50</td>
<td>-Cash registers</td>
<td>CTH or RVC(40)</td>
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<td>8470.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>84.71</td>
<td>8471.30</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>8471.41</td>
<td>-Comprising in the same housing at least a central processing unit, an input and output unit, whether or not combined</td>
<td>CTH or RVC(40)</td>
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<td>8471.49</td>
<td>--Other, presented in the form of systems</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>8471.50</td>
<td>-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</td>
<td>CTH or RVC(40)</td>
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<td>8471.60</td>
<td>-Input or output units, whether or not containing storage units in the same housing</td>
<td>CTH or RVC(40)</td>
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<td>Heading</td>
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<td>8471.70</td>
<td>-Storage units</td>
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<td>8471.80</td>
<td>-Other units of automatic data processing machines</td>
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<td>CTSH or RVC(40)</td>
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<tr>
<td>8471.90</td>
<td>-Other</td>
<td></td>
<td>CTSH or RVC(40)</td>
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</tbody>
</table>

**84.72**
Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).

| 8472.10 | -Duplicating machines | | CTH or RVC(40) |
| 8472.30 | -Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps | | CTH or RVC(40) |
| 8472.90 | -Other | | CTH or RVC(40) |

**84.73**
Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.

| 8473.10 | -Parts and accessories of the machines of heading 84.69 | | CTH or RVC(40) |
| 8473.21 | --Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29 | | CTH or RVC(40) |
| 8473.29 | --Other | | CTH or RVC(40) |
| 8473.30 | -Parts and accessories of the machines of heading 84.71 | | CTH or RVC(40) |
| 8473.40 | -Parts and accessories of the machines of heading 84.72 | | CTH or RVC(40) |
| 8473.50 | -Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72 | | CTH or RVC(40) |

**84.74**
Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.

<p>| 8474.10 | -Sorting, screening, separating or washing machines | | CTH or RVC(40) |</p>
<table>
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<th>Product Description</th>
<th>Applicable Product Specific Rule of Origin</th>
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<tr>
<td>8474.20</td>
<td>-Crushing or grinding machines</td>
<td>CTH or RVC(40)</td>
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<td>-Mixing or kneading machines:</td>
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<tr>
<td>8474.31</td>
<td>--Concrete or mortar mixers</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8474.32</td>
<td>--Machines for mixing mineral substances with bitumen</td>
<td>CTH or RVC(40)</td>
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<td>8474.39</td>
<td>--Other</td>
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<td>8474.80</td>
<td>-Other machinery</td>
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<tr>
<td>8474.90</td>
<td>-Parts</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>84.75</td>
<td>Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8475.10</td>
<td>-Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>-Machines for manufacturing or hot working glass or glassware:</td>
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<td></td>
</tr>
<tr>
<td>8475.21</td>
<td>--Machines for making optical fibres and preforms thereof</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8475.29</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>8475.90</td>
<td>-Parts</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>84.76</td>
<td>Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>8476.21</td>
<td>--Incorporating heating or refrigerating devices</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8476.29</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td></td>
<td>-Other machines:</td>
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<td>8476.81</td>
<td>--Incorporating heating or refrigerating devices</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8476.89</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8476.90</td>
<td>-Parts</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>84.77</td>
<td>Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included</td>
<td>CTH or RVC(40)</td>
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<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
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<td></td>
<td></td>
<td>elsewhere in this Chapter.</td>
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<tr>
<td>8477.10</td>
<td></td>
<td>-Injection-moulding machines</td>
<td>CTH or RVC(40)</td>
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<td>8477.20</td>
<td></td>
<td>-Extruders</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8477.30</td>
<td></td>
<td>-Blow moulding machines</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8477.40</td>
<td></td>
<td>-Vacuum moulding machines and other thermoforming machines</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>-Other machinery for moulding or otherwise forming :</td>
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</tr>
<tr>
<td>8477.51</td>
<td></td>
<td>--For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8477.59</td>
<td></td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8477.80</td>
<td></td>
<td>-Other machinery</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8477.90</td>
<td></td>
<td>-Parts</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>84.78</td>
<td></td>
<td>Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.</td>
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<td>8478.10</td>
<td></td>
<td>-Machinery</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8478.90</td>
<td></td>
<td>-Parts</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>84.79</td>
<td></td>
<td>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.</td>
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</tr>
<tr>
<td>8479.10</td>
<td></td>
<td>-Machinery for public works, building or the like</td>
<td>CTHSH or RVC(40)</td>
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<tr>
<td>8479.20</td>
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<td>-Machinery for the extraction or preparation of animal or fixed vegetable fats or oils</td>
<td>CTHSH or RVC(40)</td>
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<tr>
<td>8479.30</td>
<td></td>
<td>-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</td>
<td>CTHSH or RVC(40)</td>
</tr>
<tr>
<td>8479.40</td>
<td></td>
<td>-Rope or cable-making machines</td>
<td>CTHSH or RVC(40)</td>
</tr>
<tr>
<td>8479.50</td>
<td></td>
<td>-Industrial robots, not elsewhere specified or included</td>
<td>CTHSH or RVC(40)</td>
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<td>8479.60</td>
<td></td>
<td>-Evaporative air coolers</td>
<td>CTHSH or RVC(40)</td>
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<td>-Passenger boarding bridges :</td>
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<td>8479.71</td>
<td></td>
<td>--Of a kind used in airports</td>
<td>CTHSH or RVC(40)</td>
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<tr>
<td>8479.79</td>
<td></td>
<td>--Other</td>
<td>CTHSH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>-Other machines and mechanical appliances:</td>
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<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
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<tr>
<td>8479.81</td>
<td>--For treating metal, including electric wire coil-winders</td>
<td></td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td>8479.82</td>
<td>--Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines</td>
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<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td>8479.89</td>
<td>--Other</td>
<td></td>
<td>CTSH or RVC(40)</td>
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<tr>
<td>8479.90</td>
<td>-Parts</td>
<td></td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td>84.80</td>
<td>Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8480.10</td>
<td>-Moulding boxes for metal foundry</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8480.20</td>
<td>-Mould bases</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8480.30</td>
<td>-Moulding patterns</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>-Moulds for metal or metal carbides:</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8480.41</td>
<td>--Injection or compression types</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td>8480.49</td>
<td>--Other</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td>8480.50</td>
<td>-Moulds for glass</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8480.60</td>
<td>-Moulds for mineral materials</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>-Moulds for rubber or plastics:</td>
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<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8480.71</td>
<td>--Injection or compression types</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8480.79</td>
<td>--Other</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>84.81</td>
<td>Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8481.10</td>
<td>-Pressure-reducing valves</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8481.20</td>
<td>-Valves for oleohydraulic or pneumatic transmissions</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8481.30</td>
<td>-Check (nonreturn) valves</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8481.40</td>
<td>-Safety or relief valves</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8481.80</td>
<td>-Other appliances</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8481.90</td>
<td>-Parts</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>84.82</td>
<td>Ball or roller bearings.</td>
<td></td>
<td>CTHSH or RVC(40)</td>
</tr>
<tr>
<td>8482.10</td>
<td>-Ball bearings</td>
<td></td>
<td>CTHSH or RVC(40)</td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
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<tr>
<td>8482.20</td>
<td>-Tapered roller bearings, including cone and tapered roller assemblies</td>
<td>CTSH or RVC(40)</td>
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<tr>
<td>8482.30</td>
<td>-Spherical roller bearings</td>
<td>CTSH or RVC(40)</td>
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<tr>
<td>8482.40</td>
<td>-Needle roller bearings</td>
<td>CTSH or RVC(40)</td>
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<tr>
<td>8482.50</td>
<td>-Other cylindrical roller bearings</td>
<td>CTSH or RVC(40)</td>
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<tr>
<td>8482.80</td>
<td>-Other, including combined ball/roller bearings</td>
<td>CTSH or RVC(40)</td>
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<tr>
<td></td>
<td>-Parts:</td>
<td>CTSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8482.91</td>
<td>--Balls, needles and rollers</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8482.99</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>84.83</td>
<td>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).</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8483.10</td>
<td>-Transmission shafts (including cam shafts and crank shafts) and cranks</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8483.20</td>
<td>-Bearing housings, incorporating ball or roller bearings</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8483.30</td>
<td>-Bearing housings, not incorporating ball or roller bearings; plain shaft bearings</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8483.40</td>
<td>-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</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8483.50</td>
<td>-Flywheels and pulleys, including pulley blocks</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8483.60</td>
<td>-Clutches and shaft couplings (including universal joints)</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>8483.90</td>
<td>-Toothed wheels, chain sprockets and other transmission elements presented separately; parts</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>84.84</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8484.10</td>
<td>-Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>8484.20</td>
<td>-Mechanical seals</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
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<tr>
<td>84.86</td>
<td></td>
<td>8484.90 -Other</td>
<td>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.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8486.10 -Machines and apparatus for the manufacture of boules or wafers</td>
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<td>8486.20 -Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits</td>
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<td>8486.30 -Machines and apparatus for the manufacture of flat panel displays</td>
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<td>8486.40 -Machines and apparatus specified in Note 9 (C) to this Chapter</td>
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<td></td>
<td></td>
<td>8486.90 -Parts and accessories</td>
<td></td>
</tr>
<tr>
<td>84.87</td>
<td></td>
<td>8487.10 -Ships’ or boats’ propellers and blades therefor</td>
<td>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.</td>
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<tr>
<td></td>
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<td>8487.90 -Other</td>
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<tr>
<td>85</td>
<td></td>
<td>85.01</td>
<td>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</td>
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<tr>
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<td></td>
<td>8501.10 -Motors of an output not exceeding 37.5 W</td>
<td>Electric motors and generators (excluding generating sets).</td>
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<td>8501.20 -Universal AC/DC motors of an output exceeding 37.5 W</td>
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<td></td>
<td></td>
<td>-Other DC motors; DC generators:</td>
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<td></td>
<td></td>
<td>8501.31 --Of an output not exceeding 750 W</td>
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<td></td>
<td></td>
<td>8501.32 --Of an output exceeding 750 W but not exceeding 75 kW</td>
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<td></td>
<td></td>
<td>8501.33 --Of an output exceeding 75 kW but not exceeding 375 kW</td>
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<td></td>
<td>8501.34 --Of an output exceeding 375 kW</td>
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<td></td>
<td></td>
<td>8501.40 -Other AC motors, single-phase</td>
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<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
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<td></td>
<td></td>
<td>-Other AC motors, multi-phase</td>
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<td></td>
<td></td>
<td>8501.51 --Of an output not exceeding 750 W</td>
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<td></td>
<td></td>
<td>8501.52 --Of an output exceeding 750 W but not exceeding 75 kW</td>
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<td></td>
<td></td>
<td>8501.53 --Of an output exceeding 75 kW</td>
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<tr>
<td></td>
<td></td>
<td>-AC generators (alternators):</td>
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<td></td>
<td></td>
<td>8501.61 --Of an output not exceeding 75 kVA</td>
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<td></td>
<td></td>
<td>8501.62 --Of an output exceeding 75 kVA but not exceeding 375 kVA</td>
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<td></td>
<td></td>
<td>8501.63 --Of an output exceeding 375 kVA but not exceeding 750 kVA</td>
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<td></td>
<td></td>
<td>8501.64 --Of an output exceeding 750 kVA</td>
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<td></td>
<td>85.02</td>
<td>Electric generating sets and rotary converters.</td>
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<td></td>
<td></td>
<td>-Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):</td>
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<td></td>
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<td>8502.11 --Of an output not exceeding 75 kVA</td>
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<td></td>
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<td>8502.12 --Of an output exceeding 75 kVA but not exceeding 375 kVA</td>
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<td></td>
<td></td>
<td>8502.13 --Of an output exceeding 375 kVA</td>
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<td></td>
<td></td>
<td>8502.20 -Generating sets with spark-ignition internal combustion piston engines</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>-Other generating sets:</td>
<td></td>
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<td></td>
<td></td>
<td>8502.31 --Wind-powered</td>
<td></td>
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<td>8502.39 --Other</td>
<td></td>
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<td></td>
<td></td>
<td>8502.40 -Electric rotary converters</td>
<td></td>
</tr>
<tr>
<td></td>
<td>85.03</td>
<td>8503.00 Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.</td>
<td></td>
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<tr>
<td></td>
<td>85.04</td>
<td>8504.10 -Ballasts for discharge lamps or tubes</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>-Liquid dielectric transformers:</td>
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<td></td>
<td></td>
<td>8504.21 --Having a power handling capacity not exceeding 650 kVA</td>
<td></td>
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<td></td>
<td></td>
<td>8504.22 --Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA</td>
<td></td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td>8504.23</td>
<td>-Other transformers:</td>
<td>--Having a power handling capacity exceeding 10,000 kVA</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td>8504.31</td>
<td></td>
<td>--Having a power handling capacity not exceeding 1 kVA</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td>8504.32</td>
<td></td>
<td>--Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td>8504.33</td>
<td></td>
<td>--Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td>8504.34</td>
<td></td>
<td>--Having a power handling capacity exceeding 500 kVA</td>
<td>CTSH or RVC(40)</td>
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<tr>
<td>8504.40</td>
<td>-Static converters</td>
<td></td>
<td>CTSH or RVC(40)</td>
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<tr>
<td>8504.50</td>
<td>-Other inductors</td>
<td></td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td>8504.90</td>
<td>-Parts</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8505.11</td>
<td>-Permanent magnets and articles intended to become permanent magnets after magnetisation:</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8505.19</td>
<td></td>
<td>--Of metal</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8505.20</td>
<td></td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8505.90</td>
<td></td>
<td>-Other, including parts</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8506.10</td>
<td></td>
<td>Primary cells and primary batteries.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>8506.30</td>
<td></td>
<td>-Manganese dioxide</td>
<td>CTHSH or RVC(40)</td>
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<tr>
<td>8506.40</td>
<td></td>
<td>-Mercuric oxide</td>
<td>CTHSH or RVC(40)</td>
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<td>-Air-zinc</td>
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<td>-Other primary cells and primary batteries</td>
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<td>Electric accumulators, including separators</td>
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<td>-Lead-acid, of a kind used for starting piston engines</td>
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<td>-Nickel-cadmium</td>
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<td>-Nickel-iron</td>
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<td>-Nickel-metal hydride</td>
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<td>Vacuum cleaners.</td>
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<td>-With self-contained electric motor:</td>
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<td>--Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 ℓ</td>
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<td>-Other vacuum cleaners</td>
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<td>85.09</td>
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<td>Electro-mechanical domestic appliances, with self contained electric motor, other than vacuum cleaners of heading 85.08.</td>
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<td>8509.40</td>
<td>-Food grinders and mixers; fruit or vegetable juice extractors</td>
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<td>8509.80</td>
<td>-Other appliances</td>
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<td>85.10</td>
<td></td>
<td></td>
<td>Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.</td>
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<td>8510.10</td>
<td>-Shavers</td>
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<td>-Hair clippers</td>
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<td>-Hair-removing appliances</td>
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<td>85.11</td>
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<td>Electrical ignition or starting equipment of a</td>
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### Chapter 85

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<tr>
<td>85.12</td>
<td>Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.</td>
<td>8512.10</td>
<td>-Lighting or visual signalling equipment of a kind used on bicycles</td>
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<td>-Other lighting or visual signalling equipment</td>
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<td>-Windscreen wipers, defrosters and demisters</td>
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<td>-Parts</td>
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<td>Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.</td>
<td>8513.10</td>
<td>-Lamps</td>
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<td>85.14</td>
<td>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.</td>
<td>8514.10</td>
<td>-Resistance heated furnaces and ovens</td>
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<td>85.15</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
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<td>--Soldering irons and guns</td>
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<td>8515.80</td>
<td>-Other machines and apparatus</td>
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<td>85.16</td>
<td>Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.</td>
<td>CTHSH or RVC(40)</td>
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<td>-Electric instantaneous or storage water heaters and immersion heaters</td>
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<td>-Electric space heating apparatus and electric soil heating apparatus:</td>
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<td>--Storage heating radiators</td>
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<td>-Electro-thermic hair-dressing or hand-drying apparatus:</td>
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<td>-Microwave ovens</td>
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<td>-Other ovens; cookers, cooking plates, boiling rings, grillers and roasters</td>
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<td>-Other electro-thermic appliances:</td>
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<td>-Parts</td>
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<td>Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.</td>
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<td>-Telephone sets, including telephones for cellular networks or for other wireless networks:</td>
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<td>--Line telephone sets with cordless handsets</td>
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<td>-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</td>
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<td>--Base stations</td>
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<td>--Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus</td>
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<td>8517.69</td>
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<td>8517.70</td>
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<td>8518</td>
<td>Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio frequency electric amplifiers; electric sound amplifier sets.</td>
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<td>-Microphones and stands therefor</td>
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<td>-Loudspeakers, whether or not mounted in their enclosures:</td>
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<td>8518.21</td>
<td>--Single loudspeakers, mounted in their enclosures</td>
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<td>--Multiple loudspeakers, mounted in the same enclosure</td>
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<td>-Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers</td>
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<td>-Audio-frequency electric amplifiers</td>
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<td>-Electric sound amplifier sets</td>
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<td>-Parts</td>
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<td>85.19</td>
<td>Sound recording or reproducing apparatus.</td>
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<td>8519.20</td>
<td>-Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment</td>
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<td>CTH or RVC(40)</td>
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<td>-Turntables (record-decks)</td>
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<td>8519.50</td>
<td>-Telephone answering machines</td>
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<td>8519.81</td>
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<td>8519.89 --Other</td>
<td>Video recording or reproducing apparatus, whether or not incorporating a video tuner.</td>
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<td>85.22</td>
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<td>8522.10 -Pick-up cartridges</td>
<td>Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.</td>
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<td>85.23</td>
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<td>8523.21 --Cards incorporating a magnetic stripe</td>
<td>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.</td>
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<td>8525.50 -Transmission apparatus</td>
<td>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.</td>
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<td>8525.60 -Transmission apparatus incorporating reception apparatus</td>
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<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td>85.26</td>
<td></td>
<td>8525.80</td>
<td>-Television cameras, digital cameras and video camera recorders</td>
<td>CTH or RVC(40)</td>
</tr>
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<td></td>
<td></td>
<td>8526.10</td>
<td>Radar apparatus</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>8526.10</td>
<td>-Radar apparatus</td>
<td>CTH or RVC(40)</td>
</tr>
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<td></td>
<td></td>
<td>8526.91</td>
<td>--Radio navigational aid apparatus</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8526.92</td>
<td>--Radio remote control apparatus</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8527.12</td>
<td>Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8527.12</td>
<td>--Pocket-size radio cassette-players</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8527.13</td>
<td>--Other apparatus, combined with sound recording or reproducing apparatus</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>8527.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>8527.21</td>
<td>--Combined with sound recording or reproducing apparatus</td>
<td>CTH or RVC(40)</td>
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<td>8527.29</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>8527.91</td>
<td>--Combined with sound recording or reproducing apparatus</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8527.92</td>
<td>--Not combined with sound recording or reproducing apparatus but combined with a clock</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8527.99</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>85.28</td>
<td></td>
<td>8528.41</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8528.41</td>
<td>--Of a kind solely or principally used in an automatic data processing system of heading 84.71</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<td></td>
<td></td>
<td>8528.49</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td></td>
<td>-Other monitors:</td>
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<td></td>
<td></td>
<td>8528.51</td>
<td>--Of a kind solely or principally used in an automatic data processing system of heading 84.71</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>8528.59</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td></td>
<td>-Projectors</td>
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<td></td>
<td></td>
<td>8528.61</td>
<td>--Of a kind solely or principally used in an automatic data processing system of heading 84.71</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>8528.69</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:</td>
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<tr>
<td></td>
<td></td>
<td>8528.71</td>
<td>-Not designed to incorporate a video display or screen</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8528.72</td>
<td>--Other, Colour</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8528.73</td>
<td>--Other, monochrome</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>85.29</td>
<td>Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8529.10</td>
<td>-Aerials and aerial reflectors of all kinds; parts suitable for use therewith</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8529.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
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<td>85.30</td>
<td>Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8530.10</td>
<td>-Equipment for railways or tramways</td>
<td>CTH or RVC(40)</td>
</tr>
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<td></td>
<td></td>
<td>8530.80</td>
<td>-Other equipment</td>
<td>CTH or RVC(40)</td>
</tr>
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<td></td>
<td></td>
<td>8530.90</td>
<td>-Parts</td>
<td>CTH or RVC(40)</td>
</tr>
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<td>85.31</td>
<td>Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8531.10</td>
<td>-Burglar or fire alarms and similar apparatus</td>
<td>CTHSH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8531.20</td>
<td>-Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes</td>
<td>CTHSH or RVC(40)</td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<td></td>
<td></td>
<td>(LED)</td>
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<tr>
<td>8531.80</td>
<td>-Other apparatus</td>
<td></td>
<td>CTSH or RVC(40)</td>
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<tr>
<td>8531.90</td>
<td>-Parts</td>
<td></td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>85.32</td>
<td>Electrical capacitors, fixed, variable or adjustable (pre-set),</td>
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<tr>
<td>8532.10</td>
<td>-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)</td>
<td></td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>-Other fixed capacitors:</td>
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<tr>
<td>8532.21</td>
<td>--Tantalum</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8532.22</td>
<td>--Aluminium electrolytic</td>
<td></td>
<td>CTSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8532.23</td>
<td>--Ceramic dielectric, single layer</td>
<td></td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>8532.24</td>
<td>--Ceramic dielectric, multilayer</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8532.25</td>
<td>--Dielectric of paper or plastics</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8532.29</td>
<td>--Other</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8532.30</td>
<td>-Variable or adjustable (pre-set) capacitors</td>
<td></td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>8532.90</td>
<td>-Parts</td>
<td></td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>85.33</td>
<td>Electrical resistors (including rheostats and potentiometers), other than heating resistors.</td>
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</tr>
<tr>
<td>8533.10</td>
<td>-Fixed carbon resistors, composition or film types</td>
<td></td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td></td>
<td>-Other fixed resistors:</td>
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<tr>
<td>8533.21</td>
<td>--For a power handling capacity not exceeding 20 W</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8533.29</td>
<td>--Other</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>-Wirewound variable resistors, including rheostats and potentiometers:</td>
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<tr>
<td>8533.31</td>
<td>--For a power handling capacity not exceeding 20 W</td>
<td></td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>8533.39</td>
<td>--Other</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>8533.40</td>
<td>-Other variable resistors, including rheostats and potentiometers</td>
<td></td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>8533.90</td>
<td>-Parts</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>85.34</td>
<td>8534.00</td>
<td>Printed circuits.</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>85.35</td>
<td>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for</td>
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<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<td></td>
<td>example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8535.10</td>
<td>-Fuses</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-Automatic circuit breakers</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8535.21</td>
<td>--For a voltage of less than 72.5 kV</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>8535.29</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8535.30</td>
<td>-Isolating switches and make-and-break switches</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8535.40</td>
<td>-Lightning arresters, voltage limiters and surge suppressors</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>8535.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>85.36</td>
<td></td>
<td>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.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8536.10</td>
<td>-Fuses</td>
<td>CTH or RVC(40)</td>
</tr>
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<td></td>
<td></td>
<td></td>
<td>-Automatic circuit breakers</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>8536.20</td>
<td>-Other apparatus for protecting electrical circuits</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td></td>
<td>-Relays:</td>
<td>CTH or RVC(40)</td>
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<td>8536.41</td>
<td>--For a voltage not exceeding 60 V</td>
<td>CTH or RVC(40)</td>
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<td>8536.49</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>8536.50</td>
<td>-Other switches</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td></td>
<td>-Lamp-holders, plugs and sockets:</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>8536.61</td>
<td>--Lamp-holders</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>8536.69</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>8536.70</td>
<td>-Connectors for optical fibres, optical fibre bundles or cables</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>8536.90</td>
<td>-Other apparatus</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>85.37</td>
<td></td>
<td>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</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<td></td>
<td>electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.</td>
<td>8537.10 -For a voltage not exceeding 1,000 V</td>
<td>CTH or RVC(40)</td>
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<td>8537.20 -For a voltage exceeding 1,000 V</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>85.38</td>
<td>Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.</td>
<td>8538.10 -Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>8538.90 -Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>85.39</td>
<td>Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.</td>
<td>8539.10 -Sealed beam lamp units</td>
<td>CTSH or RVC(40)</td>
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<td></td>
<td></td>
<td>-Other filament lamps, excluding ultra-violet or infra-red lamps:</td>
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<td></td>
<td></td>
<td>8539.21 --Tungsten halogen</td>
<td>CTSH or RVC(40)</td>
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<td></td>
<td></td>
<td>8539.22 --Other, of a power not exceeding 200 W and for a voltage exceeding 100 V</td>
<td>CTSH or RVC(40)</td>
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<td></td>
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<td>8539.29 --Other</td>
<td>CTSH or RVC(40)</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>-Discharge lamps, other than ultra-violet lamps:</td>
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<td></td>
<td></td>
<td>8539.31 --Fluorescent, hot cathode</td>
<td>CTSH or RVC(40)</td>
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<td></td>
<td></td>
<td>8539.32 --Mercury or sodium vapour lamps; metal halide lamps</td>
<td>CTSH or RVC(40)</td>
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<td></td>
<td></td>
<td>8539.39 --Other</td>
<td>CTSH or RVC(40)</td>
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<td></td>
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<td>-Ultra-violet or infra-red lamps; arc-lamps:</td>
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<td></td>
<td></td>
<td>8539.41 --Arc-lamps</td>
<td>CTSH or RVC(40)</td>
<td></td>
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<td></td>
<td></td>
<td>8539.49 --Other</td>
<td>CTSH or RVC(40)</td>
<td></td>
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<td></td>
<td></td>
<td>8539.90 -Parts</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>85.40</td>
<td>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).</td>
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<td>-Cathode-ray television picture tubes, including video monitor cathode-ray tubes:</td>
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<tr>
<td>Chapter</td>
<td>Heading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<tr>
<td>8540.11</td>
<td>--Colour</td>
<td>CTSH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8540.12</td>
<td>--Monochrome</td>
<td>CTSH or RVC(40)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8540.20</td>
<td>-Television camera tubes; image converters and intensifiers; other photo-cathode tubes</td>
<td>CTSH or RVC(40)</td>
<td></td>
<td></td>
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<tr>
<td>8540.40</td>
<td>-Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4mm</td>
<td>CTSH or RVC(40)</td>
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<tr>
<td>8540.60</td>
<td>-Other cathode-ray tubes</td>
<td>CTSH or RVC(40)</td>
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<td></td>
<td>-Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:</td>
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<td>8540.71</td>
<td>--Magnetrons</td>
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<td>8540.79</td>
<td>--Other</td>
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<td></td>
<td>-Other valves and tubes:</td>
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<td>8540.81</td>
<td>--Receiver or amplifier valves and tubes</td>
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<td>8540.89</td>
<td>--Other</td>
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<td>-Parts:</td>
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<td>8540.91</td>
<td>--Of cathode-ray tubes</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8540.99</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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**85.41** Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.

<p>| 8541.10 | -Diodes, other than photosensitive or light emitting diodes | CTSH or RVC(40) |
|         | -Transistors, other than photosensitive transistors: | |
| 8541.21 | --With a dissipation rate of less than 1 W | CTSH or RVC(40) |
| 8541.29 | --Other | CTSH or RVC(40) |
| 8541.30 | -Thyristors, diacs and triacs, other than photosensitive devices | CTSH or RVC(40) |
| 8541.40 | -Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes | CTSH or RVC(40) |</p>
<table>
<thead>
<tr>
<th>Chapter</th>
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<td>8541.50</td>
<td>-Other semiconductor devices</td>
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<tr>
<td>8541.60</td>
<td>-Mounted piezo-electric crystals</td>
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<td>CTSH or RVC(40)</td>
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<td>8541.90</td>
<td>-Parts</td>
<td></td>
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<td><strong>85.42</strong></td>
<td>Electronic integrated circuits.</td>
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<td>8542.31</td>
<td>--Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits</td>
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<td>CTSH or RVC(40)</td>
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</tr>
<tr>
<td>8542.32</td>
<td>--Memories</td>
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<td>8542.33</td>
<td>--Amplifiers</td>
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<td>8542.39</td>
<td>--Other</td>
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<td>8542.90</td>
<td>--Parts</td>
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<td>CTH or RVC(40)</td>
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<td><strong>85.43</strong></td>
<td>Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.</td>
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<td>8543.10</td>
<td>-Particle accelerators</td>
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<td>8543.20</td>
<td>-Signal generators</td>
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<td>8543.30</td>
<td>-Machines and apparatus for electroplating, electrolysis or electrophoresis</td>
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<td>8543.70</td>
<td>-Other machines and apparatus</td>
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<td>CTH or RVC(40)</td>
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<td>8543.90</td>
<td>-Parts</td>
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<td>CTH or RVC(40)</td>
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<td><strong>85.44</strong></td>
<td>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.</td>
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<td>8544.11</td>
<td>--Of copper</td>
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<td>8544.19</td>
<td>--Other</td>
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<td>8544.20</td>
<td>-Co-axial cable and other co-axial electric conductors</td>
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<td>CTH or RVC(40)</td>
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<td>8544.30</td>
<td>-Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships</td>
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<td>8544.42</td>
<td>-Other electric conductors, for a voltage not exceeding 1,000 V:</td>
<td>CTH or RVC(40)</td>
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<td>8544.49</td>
<td>--Other</td>
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<td>8544.60</td>
<td>-Other electric conductors, for a voltage exceeding 1,000 V</td>
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<td>8544.70</td>
<td>-Optical fibre cables</td>
<td>CTH or RVC(40)</td>
</tr>
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<td>85.45</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
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<td>8545.11</td>
<td>--Of a kind used for furnaces</td>
<td>CTH or RVC(40)</td>
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<td>8545.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>8545.20</td>
<td>-Brushes</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>8545.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<td>85.46</td>
<td>Electrical insulators of any material.</td>
<td>CTH or RVC(40)</td>
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<tr>
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<td>8546.10</td>
<td>-Of glass</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>8546.20</td>
<td>-Of ceramics</td>
<td>CTH or RVC(40)</td>
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<td>8546.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<td>85.47</td>
<td>Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8547.10</td>
<td>-Insulating fittings of ceramics</td>
<td>CTH or RVC(40)</td>
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<td>8547.20</td>
<td>-Insulating fittings of plastics</td>
<td>CTH or RVC(40)</td>
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<td>8547.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<td>85.48</td>
<td>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
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<td>Subheading (HS 2012)</td>
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<tr>
<td>8548.10</td>
<td>-Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>8548.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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**SECTION X VII : VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT**

<p>| 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 | CTH or RVC(40) |
| 86.01 | Rail locomotives powered from an external source of electricity or by electric accumulators. | CTH or RVC(40) |
| 86.02 | Other rail locomotives; locomotive tenders. | CTH or RVC(40) |
| 86.03 | Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04. | CTH or RVC(40) |
| 86.04 | Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles). | CTH or RVC(40) |
| 86.05 | Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04). | CTH or RVC(40) |
| 86.06 | Railway or tramway goods vans and wagons, not self-propelled. | CTH or RVC(40) |
| 8606.10 | Tank wagons and the like | CTH or RVC(40) |
| 8606.30 | Self-discharging vans and wagons, other than those of subheading 8606.10 | CTH or RVC(40) |</p>
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<tr>
<td>86.07</td>
<td>Parts of railway or tramway locomotives or rolling-stock.</td>
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<tr>
<td></td>
<td>-Bogies, bissel-bogies, axles and wheels, and parts thereof;</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>8607.11</td>
<td>Driving bogies and bissel-bogies</td>
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<td>CTH or RVC(40)</td>
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<td>8607.12</td>
<td>--Other bogies and bissel-bogies</td>
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<tr>
<td>8607.19</td>
<td>--Other, including parts</td>
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<tr>
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<td>-Brakes and parts thereof:</td>
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<tr>
<td>8607.21</td>
<td>--Air brakes and parts thereof</td>
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<td>8607.29</td>
<td>--Other</td>
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<tr>
<td>8607.30</td>
<td>--Hooks and other coupling devices, buffers, and parts thereof</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>-Other:</td>
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<tr>
<td>8607.91</td>
<td>--Of locomotives</td>
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<tr>
<td>8607.99</td>
<td>--Other</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td>86.08</td>
<td>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.</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td>86.09</td>
<td>Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.</td>
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<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>87</td>
<td>Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof</td>
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<tr>
<td>87.01</td>
<td>Tractors (other than tractors of heading 87.09).</td>
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<td>8701.10</td>
<td>Pedestrian controlled tractors</td>
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<td>8701.20</td>
<td>Road tractors for semi-trailers</td>
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<td>8701.30</td>
<td>Track-laying tractors</td>
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<tr>
<td>87.02</td>
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<td>8702.10</td>
<td>Motor vehicles for the transport of ten or more persons, including the driver.</td>
<td>RVC(45)</td>
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<td></td>
<td>8702.90</td>
<td>-Other</td>
<td>RVC(45)</td>
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<tr>
<td>87.03</td>
<td></td>
<td>8703.10</td>
<td>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8703.21</td>
<td>--Of a cylinder capacity not exceeding 1,000 cc</td>
<td>RVC(45)</td>
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<tr>
<td></td>
<td></td>
<td>8703.22</td>
<td>--Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc</td>
<td>RVC(45)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>8703.23</td>
<td>--Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc</td>
<td>RVC(45)</td>
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<td></td>
<td>8703.24</td>
<td>--Of a cylinder capacity exceeding 3,000 cc</td>
<td>RVC(45)</td>
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<td>8703.31</td>
<td>--Of a cylinder capacity not exceeding 1,500 cc</td>
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<tr>
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<td></td>
<td>8703.32</td>
<td>--Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc</td>
<td>RVC(45)</td>
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<td>8703.33</td>
<td>--Of a cylinder capacity exceeding 2,500 cc</td>
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<td>8703.90</td>
<td>-Other</td>
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<td>87.04</td>
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<td>Motor vehicles for the transport of goods.</td>
<td>RVC(45)</td>
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<td>8704.21</td>
<td>--g.v.w. not exceeding 5 tonnes</td>
<td>RVC(45)</td>
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<td>8704.22</td>
<td>--g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes</td>
<td>RVC(45)</td>
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<td>8704.23</td>
<td>G.V.W. exceeding 20 tonnes</td>
<td>RVC(45)</td>
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<td>8704.31</td>
<td>--g.v.w. not exceeding 5 tonnes</td>
<td>RVC(45)</td>
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<td></td>
<td>8704.32</td>
<td>--g.v.w. exceeding 5 tonnes</td>
<td>RVC(45)</td>
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<td>8704.90</td>
<td>-Other</td>
<td>RVC(45)</td>
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<td>87.05</td>
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<td>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).</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
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<td>8705.10</td>
<td></td>
<td>-Crane lorries</td>
<td>CTH or RVC(40)</td>
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<td>8705.20</td>
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<td>-Mobile drilling derricks</td>
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<td>8705.30</td>
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<td>-Fire fighting vehicles</td>
<td>CTH or RVC(40)</td>
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<td>8705.40</td>
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<td>-Concrete-mixer lorries</td>
<td>CTH or RVC(40)</td>
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<td>8705.90</td>
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<td>-Other</td>
<td>CTH or RVC(40)</td>
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<td>87.06</td>
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<td></td>
<td>Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.</td>
<td>CTH or RVC(40)</td>
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<td>8706.00</td>
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<td></td>
<td>CTH or RVC(40)</td>
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<td>87.07</td>
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<td>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</td>
<td>CTH or RVC(40)</td>
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<td>8707.10</td>
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<td>For the vehicles of heading 87.03</td>
<td>CTH or RVC(40)</td>
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<td>8707.90</td>
<td></td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<td>87.08</td>
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<td>Parts and accessories of the motor vehicles of headings 87.01 to 87.05.</td>
<td>CTH or RVC(40)</td>
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<td>8708.10</td>
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<td>-Bumpers and parts thereof</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>-Other parts and accessories of bodies (including cabs):</td>
<td>CTH or RVC(40)</td>
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<td>--Safety seat belts</td>
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<td>-Brakes and servo-brakes; parts thereof</td>
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<td>-Gear boxes and parts thereof</td>
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<td>-Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof</td>
<td>A. Gear Box: CTH or RVC(40) B. Parts: CTH or RVC(45)</td>
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<td></td>
<td>A. Drive-axles with differential and non-driving axles: CTH or RVC(40), B. Parts: CTH or RVC(45)</td>
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<td>-Road wheels and parts and accessories thereof</td>
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<td>-Suspension systems and parts thereof (including shock-absorbers)</td>
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<td>-Other parts and accessories</td>
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<td>--Radiators and parts thereof</td>
<td>A. Radiators: CTH or RVC(40)</td>
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<td>B. Parts: CTH or RVC(45)</td>
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<td>--Silencers (mufflers) and exhaust pipes; parts thereof</td>
<td>A. Silencers (mufflers) and exhaust pipes: CTH or RVC(40),</td>
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<td>--Clutches and parts thereof</td>
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<td>8708.94</td>
<td>--Steering wheels, steering columns and steering boxes; parts thereof</td>
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<td>--Safety airbags with inflater system; parts thereof</td>
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<td>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.</td>
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<td>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.</td>
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<td>87.11</td>
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<td>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</td>
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<td>-With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc</td>
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<td>-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc</td>
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<td>Bicycles and other cycles (including delivery tricycles), not motorised.</td>
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<td>--Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels</td>
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<td>--Brakes, including coaster braking hubs and hub brakes, and parts thereof</td>
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<td>--Pedals and crank-gear, and parts thereof</td>
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<td>-Propellers and rotors and parts thereof</td>
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<td>8803.20</td>
<td>-Under-carriages and parts thereof</td>
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<td>Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.</td>
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<td>Aircraft launching gear; deck-arrester or similar gear; ground flying trainers; parts of the foregoing articles.</td>
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<td>-Aircraft launching gear and parts thereof; deck-arrester or similar gear and parts thereof</td>
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<td>Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.</td>
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<td>-Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds</td>
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<td>-Refrigerated vessels, other than those of subheading 8901.20</td>
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<td>-Other vessels for the transport of goods and other vessels for the transport of both persons and goods</td>
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<td>Fishing vessels; factory ships and other vessels for processing or preserving fishery products.</td>
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<td>--Sailboats, with or without auxiliary motor</td>
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<td>-Floating or submersible drilling or production platforms</td>
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<td>Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).</td>
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<td>Vessels and other floating structures for breaking up.</td>
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**SECTION X VIII : OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF**

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<th>90.01</th>
<th>Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof</th>
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<td>9001.10</td>
<td>Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.</td>
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<td>Sheets and plates of polarising material</td>
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<td>Contact lenses</td>
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<td>Spectacle lenses of glass</td>
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<td>Spectacle lenses of other materials</td>
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90.02

| -Objective lenses: |
| 9002.11 | For cameras, projectors or photographic enlargers or reducers |
| 9002.19 | Other |
| 9002.20 | Filters |
| 9002.90 | Other |

90.03

| Frames and mountings for spectacles, goggles or the like, and parts thereof. |
| 9003.11 | Of plastics |

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<td>-Parts</td>
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<td>Spectacles, goggles and the like, corrective, protective or other.</td>
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<td>-Sunglasses</td>
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<td>-Other</td>
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<td>CTH or RVC(40)</td>
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<td>Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.</td>
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<td>90.06</td>
<td></td>
<td>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>9006.10</td>
<td></td>
<td>-Cameras of a kind used for preparing printing plates or cylinders</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>9006.30</td>
<td></td>
<td>-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</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>9006.40</td>
<td></td>
<td>-Instant print cameras</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>-Other cameras:</td>
<td></td>
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<tr>
<td>9006.51</td>
<td></td>
<td>--With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>9006.52</td>
<td></td>
<td>--Other, for roll film of a width less than 35 mm</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>9006.53</td>
<td></td>
<td>--Other, for roll film of a width of 35 mm</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>9006.59</td>
<td></td>
<td>--Other</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>-Photographic flashlight apparatus and flashbulbs:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9006.61</td>
<td></td>
<td>--Discharge lamp (“electronic”) flashlight apparatus</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>9006.69</td>
<td></td>
<td>--Other</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
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<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<td></td>
<td></td>
<td>-Parts and accessories:</td>
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<tr>
<td>90.07</td>
<td>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.</td>
<td>9006.91 --For cameras</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>9006.99 --Other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>90.07</td>
<td>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.</td>
<td>9007.10 -Cameras</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>9007.20 -Projectors</td>
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<tr>
<td></td>
<td></td>
<td>-Parts and accessories:</td>
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<tr>
<td>90.08</td>
<td>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.</td>
<td>9007.91 --For cameras</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>9007.92 --For projectors</td>
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</tr>
<tr>
<td>90.08</td>
<td>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.</td>
<td>9008.50 -Projectors, enlargers and reducers</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>9008.90 -Parts and accessories</td>
<td></td>
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<tr>
<td>90.10</td>
<td>Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.</td>
<td>9010.10 -Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>9010.50 -Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes</td>
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<td></td>
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<td>9010.60 -Projection screens</td>
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<td>9010.90 -Parts and accessories</td>
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<tr>
<td>90.11</td>
<td>Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.</td>
<td>9011.10 -Stereoscopic microscopes</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>9011.20 -Other microscopes, for photomicrography, cinephotomicrography or microprojection</td>
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<td></td>
<td></td>
<td>9011.80 -Other microscopes</td>
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<td>Subheading (HS 2012)</td>
<td>Product Description</td>
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<td>90.12</td>
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<td>9011.90</td>
<td>-Parts and accessories</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
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<td>9012.10</td>
<td>Microscopes other than optical microscopes; diffraction apparatus.</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>9012.90</td>
<td>-Parts and accessories</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>90.13</td>
<td></td>
<td>9013.10</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>9013.20</td>
<td>-Lasers, other than laser diodes</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>9013.80</td>
<td>-Other devices, appliances and instruments</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>9013.90</td>
<td>-Parts and accessories</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>90.14</td>
<td></td>
<td>9014.10</td>
<td>Direction finding compasses; other navigational instruments and appliances.</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>9014.20</td>
<td>-Instruments and appliances for aeronautical or space navigation (other than compasses)</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>9014.80</td>
<td>-Other instruments and appliances</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>9014.90</td>
<td>-Parts and accessories</td>
<td>CTH or RVC(40)</td>
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<td>90.15</td>
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<td>9015.10</td>
<td>Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
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<td>9015.20</td>
<td>-Theodolites and tachymeters (tacheometers)</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>9015.30</td>
<td>-Levels</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>9015.40</td>
<td>-Photogrammetrical surveying instruments and appliances</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>9015.80</td>
<td>-Other instruments and appliances</td>
<td>CTH or RVC(40)</td>
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<td>9015.90</td>
<td>-Parts and accessories</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>90.16</td>
<td></td>
<td>9016.00</td>
<td>Balances of a sensitivity of 5 cg or better.</td>
<td>CTH or</td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
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<td>90.17</td>
<td></td>
<td>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.</td>
<td>RVC(40)</td>
<td></td>
</tr>
<tr>
<td>9017.10</td>
<td>-Drafting tables and machines, whether or not automatic</td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>9017.20</td>
<td>-Other drawing, marking-out or mathematical calculating instruments</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>9017.30</td>
<td>-Micrometers, callipers and gauges</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>9017.80</td>
<td>-Other instruments</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>9017.90</td>
<td>-Parts and accessories</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>90.18</td>
<td>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.</td>
<td>RVC(40)</td>
<td></td>
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</tr>
<tr>
<td>9018.11</td>
<td>--Electro-cardiographs</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>9018.12</td>
<td>--Ultrasonic scanning apparatus</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>9018.13</td>
<td>--Magnetic resonance imaging apparatus</td>
<td>CTH or RVC(40)</td>
<td></td>
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</tr>
<tr>
<td>9018.14</td>
<td>--Scintigraphic apparatus</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<tr>
<td>9018.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>9018.20</td>
<td>--Ultra-violet or infra-red ray apparatus</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>--Syringes, needles, catheters, cannulae and the like:</td>
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<tr>
<td>9018.31</td>
<td>--Syringes, with or without needles</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>9018.32</td>
<td>--Tubular metal needles and needles for sutures</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>9018.39</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td></td>
<td>--Other instruments and appliances, used in dental sciences:</td>
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<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
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<tr>
<td>9018.41</td>
<td></td>
<td>--Dental drill engines, whether or not combined on a single base with other dental equipment</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>9018.49</td>
<td></td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>9018.50</td>
<td></td>
<td>-Other ophthalmic instruments and appliances</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>9018.90</td>
<td></td>
<td>-Other instruments and appliances</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>90.19</td>
<td>9019.10</td>
<td>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>90.19</td>
<td>9019.20</td>
<td>-Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>90.20</td>
<td>9020.00</td>
<td>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>90.21</td>
<td>9021.10</td>
<td>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</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>90.21</td>
<td>9021.21</td>
<td>--Artificial teeth</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>90.21</td>
<td>9021.29</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>90.21</td>
<td>9021.31</td>
<td>--Artificial joints</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>90.21</td>
<td>9021.39</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>90.21</td>
<td>9021.40</td>
<td>-Hearing aids, excluding parts and accessories</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>90.21</td>
<td>9021.50</td>
<td>-Pacemakers for stimulating heart muscles, excluding parts and accessories</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>90.21</td>
<td>9021.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>90.22</td>
<td></td>
<td>Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
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<td>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.</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>-Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:</td>
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<tr>
<td>9022.12</td>
<td></td>
<td></td>
<td>--Computed tomography apparatus</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>9022.13</td>
<td></td>
<td></td>
<td>--Other, for dental uses</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>9022.14</td>
<td></td>
<td></td>
<td>--Other, for medical, surgical or veterinary uses</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>9022.19</td>
<td></td>
<td></td>
<td>--For other uses</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td></td>
<td>-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:</td>
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<tr>
<td>9022.21</td>
<td></td>
<td></td>
<td>--For medical, surgical, dental or veterinary uses</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>9022.29</td>
<td></td>
<td></td>
<td>--For other uses</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>9022.30</td>
<td></td>
<td></td>
<td>-X-ray tubes</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>9022.90</td>
<td></td>
<td></td>
<td>-Other, including parts and accessories</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>90.23</td>
<td>9023.00</td>
<td></td>
<td>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>90.24</td>
<td></td>
<td></td>
<td>Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).</td>
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<tr>
<td>9024.10</td>
<td></td>
<td></td>
<td>-Machines and appliances for testing metals</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>9024.80</td>
<td></td>
<td></td>
<td>-Other machines and appliances</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>9024.90</td>
<td></td>
<td></td>
<td>-Parts and accessories</td>
<td>CTH or RVC(40)</td>
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<td>90.25</td>
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<td></td>
<td>Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.</td>
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<td></td>
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<td></td>
<td>-Thermometers and pyrometers, not combined with other instruments:</td>
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<td>Chapter</td>
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<td>Subheading (HS 2012)</td>
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<tr>
<td>9025.11</td>
<td></td>
<td>--Liquid-filled, for direct reading</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>9025.19</td>
<td></td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>9025.80</td>
<td></td>
<td>-Other instruments</td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>9025.90</td>
<td></td>
<td>-Parts and accessories</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>90.26</td>
<td></td>
<td>Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>9026.10</td>
<td></td>
<td>-For measuring or checking the flow or level of liquids</td>
<td>CTH or RVC(40)</td>
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<td>9026.20</td>
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<td>-For measuring or checking pressure</td>
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<td>9026.80</td>
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<td>-Other instruments or apparatus</td>
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<td>9026.90</td>
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<td>-Parts and accessories</td>
<td>CTH or RVC(40)</td>
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<td>90.27</td>
<td></td>
<td>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.</td>
<td>CTH or RVC(40)</td>
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<td>9027.10</td>
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<td>-Gas or smoke analysis apparatus</td>
<td>CTH or RVC(40)</td>
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<td>9027.20</td>
<td></td>
<td>-Chromatographs and electrophoresis instruments</td>
<td>CTH or RVC(40)</td>
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<td>9027.30</td>
<td></td>
<td>-Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)</td>
<td>CTH or RVC(40)</td>
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<td>9027.50</td>
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<td>-Other instruments and apparatus using optical radiations (UV, visible, IR)</td>
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<td>9027.80</td>
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<td>-Other instruments and apparatus</td>
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<td>9027.90</td>
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<td>-Microtomes; parts and accessories</td>
<td>CTH or RVC(40)</td>
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<td>90.28</td>
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<td>Gas, liquid or electricity supply or production meters, including calibrating meters therefor.</td>
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<td>9028.10</td>
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<td>-Gas meters</td>
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<td>-Liquid meters</td>
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<td>-Electricity meters</td>
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<td>9028.90</td>
<td>-Parts and accessories</td>
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<td>CTH or RVC(40)</td>
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<td><strong>90.29</strong></td>
<td></td>
<td>Revolution counters, production counters, taximeters, milemeters, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.</td>
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<tr>
<td>9029.10</td>
<td>-Revolution counters, production counters, taximeters, milemeters, pedometers and the like</td>
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<td>CTH or RVC(40)</td>
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<td>9029.20</td>
<td>-Speed indicators and tachometers; stroboscopes</td>
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<td>CTH or RVC(40)</td>
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<td>9029.90</td>
<td>-Parts and accessories</td>
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<td>CTH or RVC(40)</td>
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<td><strong>90.30</strong></td>
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<td>Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.</td>
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<tr>
<td>9030.10</td>
<td>-Instruments and apparatus for measuring or detecting ionising radiations</td>
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<td>9030.20</td>
<td>-Oscilloscopes and oscillographs</td>
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<td>CTH or RVC(40)</td>
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<td></td>
<td>-Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:</td>
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<td>9030.31</td>
<td>--Multimeters without a recording device</td>
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<td>9030.32</td>
<td>--Multimeters with a recording device</td>
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<td>--Other, without a recording device</td>
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<td>9030.39</td>
<td>--Other, with a recording device</td>
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<td>9030.40</td>
<td>-Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)</td>
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<td>CTH or RVC(40)</td>
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<td></td>
<td>-Other instruments and apparatus:</td>
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<td>9030.82</td>
<td>--For measuring or checking semiconductor wafers or devices</td>
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<td>CTH or RVC(40)</td>
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<td>9030.84</td>
<td>--Other, with a recording device</td>
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<td>9030.89</td>
<td>--Other</td>
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<td>9030.90</td>
<td>-Parts and accessories</td>
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<td>Subheading (HS 2012)</td>
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<td>90.31</td>
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<td>90.31</td>
<td>Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.</td>
<td>RVC(40)</td>
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<td>9031.10</td>
<td>Machines for balancing mechanical parts</td>
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<td>9031.20</td>
<td>Test benches</td>
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<td>9031.41</td>
<td>--For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices</td>
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<td>9031.49</td>
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<td>9031.80</td>
<td>Other instruments, appliances and machines</td>
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<td>9031.90</td>
<td>Parts and accessories</td>
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<td>90.32</td>
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<td>90.32</td>
<td>Automatic regulating or controlling instruments and apparatus.</td>
<td>RVC(40)</td>
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<td>9032.10</td>
<td>Thermostats</td>
<td>CTH or RVC(40)</td>
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<td>9032.20</td>
<td>Manostats</td>
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<td>9032.81</td>
<td>--Hydraulic or pneumatic</td>
<td>CTH or RVC(40)</td>
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<td>9032.89</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td>9032.90</td>
<td>Parts and accessories</td>
<td>CTH or RVC(40)</td>
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<td>90.33</td>
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<td>90.33</td>
<td>Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>91</td>
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<td>91.01</td>
<td>Clocks and watches and parts thereof</td>
<td>RVC(40)</td>
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<td>91.01</td>
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<td>9101.11</td>
<td>Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>9101.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>9101.11</td>
<td>--With mechanical display only</td>
<td>CTH or RVC(40)</td>
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<td>9101.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>9101.11</td>
<td>-Other wrist-watches, whether or not</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<td>9101.21</td>
<td>incorporating a stop-watch facility:</td>
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<td>9101.29</td>
<td>--With automatic winding</td>
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<td>9101.91</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td>9101.99</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
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<td>91.02</td>
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<td>9102.11</td>
<td>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01 -Wrist-watches, electrically operated whether or not incorporating a stop-watch facility:</td>
<td>CTH or RVC(40)</td>
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<td>9102.12</td>
<td>--With mechanical display only</td>
<td>CTH or RVC(40)</td>
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<td>9102.19</td>
<td>--With optoelectronic display only</td>
<td>CTH or RVC(40)</td>
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<td>9102.21</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td>9102.29</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td>9102.91</td>
<td>--Other</td>
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<td>9102.99</td>
<td>--Other</td>
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<td>91.03</td>
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<td>9103.10</td>
<td>Clocks with watch movements, excluding clocks of heading 91.04.</td>
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<td>9103.90</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td>91.04</td>
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<td>9104.00</td>
<td>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.</td>
<td>CTH or RVC(40)</td>
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<td>9105.11</td>
<td>Other clocks:</td>
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<td>9105.19</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td>9105.21</td>
<td>--Wall clocks:</td>
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<td>9105.22</td>
<td>--Electrically operated</td>
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<td>91.06</td>
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<td>9105.29</td>
<td>--Other</td>
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<td>-Other</td>
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<td>9105.91</td>
<td>--Electrically operated</td>
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<td>9105.99</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
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<td><strong>91.06</strong></td>
<td><strong>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).</strong></td>
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<td>9106.10</td>
<td>Time-registers; time-recorders</td>
<td>CTH or RVC(40)</td>
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<td>9106.90</td>
<td>Other</td>
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<td><strong>91.07</strong></td>
<td><strong>Time switches with clock or watch movement or with synchronous motor.</strong></td>
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<td>9107.00</td>
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<td>CTH or RVC(40)</td>
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<td><strong>91.08</strong></td>
<td><strong>Watch movements, complete and assembled.</strong></td>
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<td>9108.11</td>
<td>--With mechanical display only or with a device to which a mechanical display can be incorporated</td>
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<td>9108.12</td>
<td>--With optoelectronic display only</td>
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<td>9108.19</td>
<td>--Other</td>
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<td>9108.20</td>
<td>--With automatic winding</td>
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<td>9108.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<td><strong>91.09</strong></td>
<td><strong>Clock movements, complete and assembled.</strong></td>
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<td>9109.10</td>
<td>--Electrically operated</td>
<td>CTH or RVC(40)</td>
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<td>9109.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<td><strong>91.10</strong></td>
<td><strong>Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.</strong></td>
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<td>-Of watches:</td>
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<td>9110.11</td>
<td>--Complete movements, unassembled or partly assembled (movement sets)</td>
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<td>9110.12</td>
<td>--Incomplete movements, assembled</td>
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<td>9110.19</td>
<td>--Rough movements</td>
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<td>9111.10</td>
<td>Watch cases and parts thereof.</td>
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<td>9111.10</td>
<td>-Cases of precious metal or of metal clad with precious metal</td>
<td>CTH or RVC(40)</td>
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<td>9111.20</td>
<td>-Cases of base metal, whether or not gold- or silver-plated</td>
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<td>9111.80</td>
<td>-Other cases</td>
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<td>9111.90</td>
<td>-Parts</td>
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<td>91.12</td>
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<td>9112.20</td>
<td>Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.</td>
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<td>9112.90</td>
<td>-Cases</td>
<td>CTH or RVC(40)</td>
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<td>9112.90</td>
<td>-Parts</td>
<td>CTH or RVC(40)</td>
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<td>91.13</td>
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<td>9113.10</td>
<td>Watch straps, watch bands and watch bracelets, and parts thereof.</td>
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<td></td>
<td>9113.10</td>
<td>-Of precious metal or of metal clad with precious metal</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td>9113.20</td>
<td>-Of base metal, whether or not gold- or silver-plated</td>
<td>CTH or RVC(40)</td>
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<td>9113.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
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<td>91.14</td>
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<td>9114.10</td>
<td>Other clock or watch parts.</td>
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<td>9114.10</td>
<td>-Springs, including hairsprings</td>
<td>CTH or RVC(40)</td>
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<td>9114.30</td>
<td>-Dials</td>
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<td>9114.40</td>
<td>-Plates and bridges</td>
<td>CTH or RVC(40)</td>
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<td>9114.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>92</td>
<td></td>
<td>9201.0</td>
<td>Musical instruments; parts and accessories of such articles</td>
<td></td>
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<tr>
<td>92.01</td>
<td></td>
<td>9201.10</td>
<td>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.</td>
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<td></td>
<td></td>
<td>9201.20</td>
<td>-Upright pianos</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>9201.90</td>
<td>-Grand pianos</td>
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<td>9201.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>92.02</td>
<td></td>
<td>9202.10</td>
<td>Other string musical instruments (for example, guitars, violins, harps).</td>
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<td></td>
<td>9202.10</td>
<td>-Played with a bow</td>
<td>CTH or RVC(40)</td>
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<td>Subheading (HS 2012)</td>
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<tr>
<td>92.05</td>
<td>Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.</td>
<td>9205.10</td>
<td>-Brass-wind instruments</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>9205.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>92.06</td>
<td>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).</td>
<td>9206.00</td>
<td>-</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>92.07</td>
<td>Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).</td>
<td>9207.10</td>
<td>-Keyboard instruments, other than accordions</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>9207.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>92.08</td>
<td>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.</td>
<td>9208.10</td>
<td>-Musical boxes</td>
<td>CTH or RVC(40)</td>
</tr>
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<td></td>
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<td>9208.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>92.09</td>
<td>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.</td>
<td>9209.30</td>
<td>-Musical instrument strings</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>-Other</td>
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<td></td>
<td>--Parts and accessories for pianos</td>
<td>9209.91</td>
<td></td>
<td>CTH or RVC(40)</td>
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<td>--Parts and accessories for the musical instruments of heading 92.02</td>
<td>9209.92</td>
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<td>CTH or RVC(40)</td>
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<td></td>
<td>--Parts and accessories for the musical instruments of heading 92.07</td>
<td>9209.94</td>
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<tr>
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<td>--Other</td>
<td>9209.99</td>
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<td>CTH or RVC(40)</td>
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**SECTION XIX : ARMS AND AMMUNITION PARTS AND ACCESSORIES THEREOF**

93

Arms and ammunition; parts and
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<th>Chapter</th>
<th>Heading</th>
<th>Subheading (HS 2012)</th>
<th>Product Description</th>
<th>Applicable Product Specific Rule of Origin</th>
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<tbody>
<tr>
<td>93.01</td>
<td>9301</td>
<td>Military weapons, other than revolvers, pistols and the arms of heading 93.07.</td>
<td></td>
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</tr>
<tr>
<td>9301.10</td>
<td>-Artillery weapons (for example, guns, howitzers and mortars):</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
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<tr>
<td>9301.20</td>
<td>-Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>9301.90</td>
<td>-Other</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>93.02</td>
<td>9302.00</td>
<td>Revolvers and pistols, other than those of heading 93.03 or 93.04.</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>93.03</td>
<td>9303</td>
<td>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).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9303.10</td>
<td>-Muzzle-loading firearms</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>9303.20</td>
<td>-Other sporting, hunting or target shooting shotguns, including combination shotgun rifles</td>
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<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>9303.30</td>
<td>-Other sporting, hunting or target shooting rifles</td>
<td></td>
<td>CTH or RVC(40)</td>
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</tr>
<tr>
<td>9303.90</td>
<td>-Other</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>93.04</td>
<td>9304.00</td>
<td>Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>93.05</td>
<td>9305</td>
<td>Parts and accessories of articles of headings 93.01 to 93.04.</td>
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<tr>
<td>9305.10</td>
<td>-Of revolvers or pistols</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>9305.20</td>
<td>-Of shotguns or rifles of heading 93.03</td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>9305.91</td>
<td>--Of military weapons of heading 93.01</td>
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<td>CTH or RVC(40)</td>
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<tr>
<td>9305.99</td>
<td>--Other</td>
<td></td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>93.06</td>
<td>9306</td>
<td>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.</td>
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<tr>
<td>9306.91</td>
<td>-Shotgun cartridges and parts thereof; air gun pellets</td>
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<td>Chapter</td>
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<td>Subheading (HS 2012)</td>
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<tr>
<td>9306.21</td>
<td>--Cartridges</td>
<td></td>
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<td>CTH or RVC(40)</td>
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<tr>
<td>9306.29</td>
<td>--Other</td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>9306.30</td>
<td>-Other cartridges and parts thereof</td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
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<tr>
<td>9306.90</td>
<td>-Other</td>
<td></td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>93.07</td>
<td>9307.00</td>
<td>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
</tbody>
</table>

SECTION X X : MISCELLANEOUS MANUFACTURED ARTICLES

<p>| 94 | | Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings |
| 94.01 | | Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof. |
| 9401.10 | -Seats of a kind used for aircraft | | CTH or RVC(40) |
| 9401.20 | -Seats of a kind used for motor vehicles | | CTH or RVC(40) |
| 9401.30 | -Swivel seats with variable height adjustment | | CTH or RVC(40) |
| 9401.40 | -Seats other than garden seats or camping equipment, convertible into beds | | CTH or RVC(40) |
| 9401.40 | -Seats of cane, osier, bamboo or similar materials | | CTH or RVC(40) |
| 9401.51 | --Of bamboo or rattan | | CTH or RVC(40) |
| 9401.59 | --Other | | CTH or RVC(40) |
| 9401.61 | --Upholstered | | CTH or RVC(40) |
| 9401.69 | --Other | | CTH or RVC(40) |
| 9401.71 | --Upholstered | | CTH or RVC(40) |
| 9401.79 | --Other | | CTH or RVC(40) |
| 9401.80 | -Other seats | | CTH or RVC(40) |
| 9401.90 | -Parts | | CTH or RVC(40) |
| 94.02 | | Medical, surgical, dental or veterinary furniture (for example, operating tables, |</p>
<table>
<thead>
<tr>
<th>Chapter</th>
<th>Heading</th>
<th>Subheading (HS 2012)</th>
<th>Product Description</th>
<th>Applicable Product Specific Rule of Origin</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td>9402.10</td>
<td>- Dentists', barbers' or similar chairs and parts thereof.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>9402.90</td>
<td>- Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>94.03</td>
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<td></td>
<td></td>
<td>9403.10</td>
<td>- Metal furniture of a kind used in offices.</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>9403.20</td>
<td>- Other metal furniture</td>
<td>CTSH or RVC(40)</td>
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<td>9403.30</td>
<td>- Wooden furniture of a kind used in offices.</td>
<td>CTSH or RVC(40)</td>
</tr>
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<td></td>
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<td>9403.40</td>
<td>- Wooden furniture of a kind used in the kitchen</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td></td>
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<td>9403.50</td>
<td>- Wooden furniture of a kind used in the bedroom</td>
<td>CTSH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>9403.60</td>
<td>- Other wooden furniture</td>
<td>CTSH or RVC(40)</td>
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<td></td>
<td></td>
<td>9403.70</td>
<td>- Furniture of plastics</td>
<td>CTSH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>9403.81</td>
<td>- Of bamboo or rattan</td>
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<td>9403.89</td>
<td>- Other</td>
<td>CTSH or RVC(40)</td>
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<td></td>
<td></td>
<td>9403.90</td>
<td>- Parts</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>94.04</td>
<td></td>
<td></td>
<td>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 of or of cellular rubber or plastics, whether or not covered.</td>
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<td>9404.10</td>
<td>Mattress supports</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>- Mattresses:</td>
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<td></td>
<td>9404.21</td>
<td>- Of cellular rubber or plastics, whether or not covered</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>9404.29</td>
<td>- Of other materials</td>
<td>CTH or RVC(40)</td>
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<td>9404.30</td>
<td>- Sleeping bags</td>
<td>CTH or RVC(40)</td>
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<td>9404.90</td>
<td>- Other</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>94.05</td>
<td></td>
<td></td>
<td>Lamps and lighting fittings including searchlights and spotlights and parts thereof,</td>
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<tr>
<td>Chapter</td>
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<td>Subheading (HS 2012)</td>
<td>Product Description</td>
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<td>9405.10</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
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<td>9405.20</td>
<td>Electric table, desk, bedside or floor-standing lamps</td>
<td>CTH or RVC(40)</td>
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<td>9405.30</td>
<td>Lighting sets of a kind used for Christmas trees</td>
<td>CTH or RVC(40)</td>
</tr>
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<td>9405.40</td>
<td>Other electric lamps and lighting fittings</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>9405.50</td>
<td>Non-electrical lamps and lighting fittings</td>
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<td>9405.60</td>
<td>Illuminated signs, illuminated name-plates and the like</td>
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<td></td>
<td>9405.91</td>
<td>Of glass</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>9405.92</td>
<td>Of plastics</td>
<td>CTH or RVC(40)</td>
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<td>9405.99</td>
<td>Other</td>
<td>CTH or RVC(40)</td>
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<td>9406.00</td>
<td>Prefabricated buildings.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>95</td>
<td></td>
<td>9503.00</td>
<td>Tricycles, scooters, pedal cars and similar wheeled toys; dolls’ carriages; dolls; other toys; reduced-size (&quot;scale&quot;) models and similar recreational models, working or not; puzzles of all kinds.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>95.04</td>
<td></td>
<td>9504.20</td>
<td>Articles and accessories for billiards of all kinds</td>
<td>CTHSH or RVC(40)</td>
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<tr>
<td></td>
<td></td>
<td>9504.30</td>
<td>Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment</td>
<td>CTHSH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>9504.40</td>
<td>Playing cards</td>
<td>CTHSH or RVC(40)</td>
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<td></td>
<td>9504.50</td>
<td>Video game consoles and machines, other than those of subheading 9504.30</td>
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<td>9504.90</td>
<td>Other</td>
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<td>95.05</td>
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<td>9505.10 -Articles for Christmas festivities</td>
<td>CTH or RVC(40)</td>
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<td>9505.90 -Other</td>
<td>CTH or RVC(40)</td>
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<td>95.06</td>
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<td>9506.11 --Skis</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>9506.12 --Ski-fastenings (ski-bindings)</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>9506.19 --Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>9506.21 --Sailboards</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>9506.29 --Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>9506.31 --Clubs, complete</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>9506.32 --Balls</td>
<td>CTH or RVC(40)</td>
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<td>9506.39 --Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>9506.40 -Articles and equipment for table-tennis</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>9506.51 --Lawn-tennis rackets, whether or not strung</td>
<td>CTH or RVC(40)</td>
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<td></td>
<td></td>
<td>9506.59 --Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>9506.61 --Lawn-tennis balls</td>
<td>CTH or RVC(40)</td>
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<td>9506.62 --Inflatable</td>
<td>CTH or RVC(40)</td>
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<td>9506.69 --Other</td>
<td>CTH or RVC(40)</td>
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<td></td>
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<td>9506.70 -Ice skates and roller skates, including skating boots with skates attached</td>
<td>CTH or RVC(40)</td>
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<td>Subheading (HS 2012)</td>
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<tr>
<td>95.07</td>
<td></td>
<td>9506.91 --Articles and equipment for general physical exercise, gymnastics or athletics</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>95.07</td>
<td></td>
<td>9506.99 --Other</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>95.07</td>
<td></td>
<td>9507.10 Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy &quot;birds&quot; (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>95.07</td>
<td></td>
<td>9507.10 -Fishing rods</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>95.07</td>
<td></td>
<td>9507.20 -Fish-hooks, whether or not snelled</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>95.07</td>
<td></td>
<td>9507.30 -Fishing reels</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>95.07</td>
<td></td>
<td>9507.90 -Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>95.08</td>
<td></td>
<td>9508.10 Travelling circuses and travelling menageries; travelling theatres.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>95.08</td>
<td></td>
<td>9508.10 -Travelling circuses and travelling menageries</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>95.08</td>
<td></td>
<td>9508.90 -Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>96</td>
<td></td>
<td>96.01 Miscellaneous manufactured articles</td>
<td></td>
<td></td>
</tr>
<tr>
<td>96</td>
<td></td>
<td>9601.10 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).</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>96</td>
<td></td>
<td>9601.90 -Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>96</td>
<td></td>
<td>9602.00 Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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</tr>
<tr>
<td>96.03</td>
<td></td>
<td>9603.10</td>
<td>-Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>9603.20</td>
<td>-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:</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>9603.21</td>
<td>--Tooth brushes, including dentalplate brushes</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>9603.29</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>9603.30</td>
<td>--Artists' brushes, writing brushes and similar brushes for the application of cosmetics</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>9603.40</td>
<td>--Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>9603.50</td>
<td>--Other brushes constituting parts of machines, appliances or vehicles</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>9603.90</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>96.04</td>
<td></td>
<td>9604.00</td>
<td>Hand sieves and hand riddles.</td>
<td>CTH or RVC(40)</td>
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<tr>
<td>96.05</td>
<td></td>
<td>9605.00</td>
<td>Travel sets for personal toilet, sewing or shoe or clothes cleaning.</td>
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</tr>
<tr>
<td>96.06</td>
<td></td>
<td>9606.10</td>
<td>Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>9606.20</td>
<td>--Press-fasteners, snap-fasteners and press-studs and parts therefor</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>9606.21</td>
<td>--Of plastics, not covered with textile material</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>9606.22</td>
<td>--Of base metal, not covered with textile material</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>9606.29</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>9606.30</td>
<td>-Button moulds and other parts of buttons; button blanks</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>96.07</td>
<td></td>
<td>9607.00</td>
<td>Slide fasteners and parts thereof.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>9607.01</td>
<td>-Slide fasteners :</td>
<td></td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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<td>------------------------------------------</td>
</tr>
<tr>
<td>96.08</td>
<td>9607.11</td>
<td>-Fitted with chain scoops of base metal</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>9607.19</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>9607.20</td>
<td>-Parts</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>96.08</td>
<td></td>
<td>Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>96.08</td>
<td>9608.10</td>
<td>-Ball point pens</td>
<td>CTSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>96.08</td>
<td>9608.20</td>
<td>-Felt tipped and other porous-tipped pens and markers</td>
<td>CTSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>96.08</td>
<td>9608.30</td>
<td>-Fountain pens, stylograph pens and other pens :</td>
<td>CTSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>96.08</td>
<td>9608.40</td>
<td>-Propelling or sliding pencils</td>
<td>CTSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>96.08</td>
<td>9608.50</td>
<td>-Sets of articles from two or more of the foregoing subheadings</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>96.08</td>
<td>9608.60</td>
<td>-Refills for ball point pens, comprising the ball point and ink-reservoir</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>96.08</td>
<td>9608.91</td>
<td>--Pen nibs and nib points</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>96.08</td>
<td>9608.99</td>
<td>--Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>96.09</td>
<td></td>
<td>Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>96.09</td>
<td>9609.10</td>
<td>-Pencils and crayons, with leads encased in a rigid sheath</td>
<td>CTSH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>96.09</td>
<td>9609.20</td>
<td>-Pencil leads, black or coloured</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>96.09</td>
<td>9609.90</td>
<td>-Other</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>96.10</td>
<td>9610.00</td>
<td>Slates and boards, with writing or drawing surfaces, whether or not framed.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>96.11</td>
<td>9611.00</td>
<td>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.</td>
<td>CTH or RVC(40)</td>
<td></td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
</tr>
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</tr>
<tr>
<td>96.12</td>
<td></td>
<td></td>
<td>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.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>96.12.10</td>
<td></td>
<td></td>
<td>-Ribbons</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>96.12.20</td>
<td></td>
<td></td>
<td>-Ink-pads</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>96.13</td>
<td></td>
<td></td>
<td>Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>96.13.10</td>
<td></td>
<td></td>
<td>Pocket lighters, gas fuelled, non-refillable</td>
<td>CTHSH or RVC(40)</td>
</tr>
<tr>
<td>96.13.20</td>
<td></td>
<td></td>
<td>-Pocket lighters, gas fuelled, refillable</td>
<td>CTHSH or RVC(40)</td>
</tr>
<tr>
<td>96.13.80</td>
<td></td>
<td></td>
<td>-Other lighters</td>
<td>CTHSH or RVC(40)</td>
</tr>
<tr>
<td>96.13.90</td>
<td></td>
<td></td>
<td>-Parts</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>96.14</td>
<td></td>
<td></td>
<td>Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>96.16</td>
<td></td>
<td></td>
<td>Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>96.16.10</td>
<td></td>
<td></td>
<td>-Scent sprays and similar toilet sprays, and mounts and heads therefor</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>96.16.20</td>
<td></td>
<td></td>
<td>Powder puffs and pads for the application of cosmetics or toilet preparations</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>96.17</td>
<td></td>
<td></td>
<td>Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>96.18</td>
<td></td>
<td></td>
<td>Tailors’ dummies and other lay figures; automata and other animated displays used for shop window dressing.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>96.19</td>
<td></td>
<td></td>
<td>Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>Chapter</td>
<td>Heading</td>
<td>Subheading (HS 2012)</td>
<td>Product Description</td>
<td>Applicable Product Specific Rule of Origin</td>
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</tr>
<tr>
<td>97</td>
<td>97.01</td>
<td>Works of art, collectors' pieces and antiques</td>
<td>Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.</td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td></td>
<td>9701.10</td>
<td>-Paintings, drawings and pastels</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>9701.90</td>
<td>-Other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>97.02</td>
<td>9702.00</td>
<td>Original engravings, prints and lithographs.</td>
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<td>CTH or RVC(40)</td>
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<td>97.03</td>
<td>9703.00</td>
<td>Original sculptures and statuary, in any material.</td>
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<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>97.04</td>
<td>9704.00</td>
<td>Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>97.05</td>
<td>9705.00</td>
<td>Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.</td>
<td></td>
<td>CTH or RVC(40)</td>
</tr>
<tr>
<td>97.06</td>
<td>9706.00</td>
<td>Antiques of an age exceeding one hundred years.</td>
<td></td>
<td>CTH or RVC(40)</td>
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</tbody>
</table>
ANNEX 3-B

TREATMENT FOR CERTAIN GOODS

1. Origin Conferring

(a) “Certain goods” referred to in Article 3.5 as reflected in the lists referred to in paragraph 7 and any subsequent amendments, which are reimported as the goods that do not undergo any process beyond operations within the territory of the reimporting Party for export as set out in Article 3.7 shall be deemed to be originating in the territory of the Party, provided that the total value of non-originating input\(^1\) does not exceed 40 percent of the FOB price of the final good for which originating status is claimed.

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

2. Specific Procedures for the Implementation of Article 3.5

(a) Certificate of Origin for goods covered by Article 3.5 shall be issued by the issuing authority\(^2\) of the exporting Party in accordance with Section B of this Chapter.

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

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

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

3. Special Safeguard

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

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\(^1\) "Total value of non-originating input" shall mean the value of any non-originating materials added inside as well as any materials added and all other cost accumulated outside Korea and Viet Nam, including transport costs.

\(^2\) For Korea, for the purposes of this Annex, “issuing authority” means the Korean Customs Authority.
domestic industry of the Party.

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

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

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

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

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

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

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

(iv) there shall be no obligation for compensation.

4. Annual Review

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

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

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

(b) The Joint Committee may request such additional information as it may consider necessary for its review of the implementation and operation of Article 3.5 from the exporting Party.
(c) Taking into account the result of the review provided for in subparagraph (a), the Joint Committee may make recommendations as it may consider necessary.

5. Dispute Settlement

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

6. Relations to other Provisions of this Agreement

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

7. List of Goods

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

<table>
<thead>
<tr>
<th>No.</th>
<th>HS 6 (2012)</th>
<th>Product Description (HS 6)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>121221</td>
<td>Fit for human consumption</td>
</tr>
<tr>
<td>2</td>
<td>321310</td>
<td>Colours in sets</td>
</tr>
<tr>
<td>3</td>
<td>340700</td>
<td>Modelling pastes, including those put up for children's amusement; preparations known as &quot;dental wax&quot; or as &quot;dental impression compounds&quot;, 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).</td>
</tr>
<tr>
<td>4</td>
<td>350610</td>
<td>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</td>
</tr>
<tr>
<td>5</td>
<td>391740</td>
<td>Fittings</td>
</tr>
<tr>
<td>6</td>
<td>392310</td>
<td>Boxes, cases, crates and similar articles</td>
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<tr>
<td>7</td>
<td>392329</td>
<td>Of other plastics</td>
</tr>
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<td>8</td>
<td>392350</td>
<td>Stoppers, lids, caps and other closures</td>
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<td>9</td>
<td>392690</td>
<td>Other</td>
</tr>
<tr>
<td>10</td>
<td>401699</td>
<td>Other</td>
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<td>11</td>
<td>420229</td>
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<td>12</td>
<td>481940</td>
<td>Other sacks and bags, including cones</td>
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<td>13</td>
<td>520839</td>
<td>Other fabrics</td>
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<td>14</td>
<td>550932</td>
<td>Multiple (folded) or cabled yarn</td>
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<td>15</td>
<td>560811</td>
<td>Made up fishing nets</td>
</tr>
<tr>
<td>16</td>
<td>580421</td>
<td>Of man-made fibres</td>
</tr>
<tr>
<td>17</td>
<td>581092</td>
<td>Of man-made fibres</td>
</tr>
<tr>
<td>18</td>
<td>610230</td>
<td>Of man-made fibres</td>
</tr>
<tr>
<td>19</td>
<td>610290</td>
<td>Of other textile materials</td>
</tr>
<tr>
<td>20</td>
<td>610711</td>
<td>Of cotton</td>
</tr>
<tr>
<td>21</td>
<td>610791</td>
<td>Of cotton</td>
</tr>
<tr>
<td>22</td>
<td>610821</td>
<td>Of cotton</td>
</tr>
<tr>
<td>23</td>
<td>610822</td>
<td>Of man-made fibres</td>
</tr>
<tr>
<td>24</td>
<td>610891</td>
<td>Of cotton</td>
</tr>
<tr>
<td>25</td>
<td>610910</td>
<td>Of cotton</td>
</tr>
<tr>
<td>26</td>
<td>610990</td>
<td>Of other textile materials</td>
</tr>
<tr>
<td>No.</td>
<td>HS 6 (2012)</td>
<td>Product Description (HS 6)</td>
</tr>
<tr>
<td>-----</td>
<td>-------------</td>
<td>---------------------------</td>
</tr>
<tr>
<td>27</td>
<td>611011</td>
<td>Of wool</td>
</tr>
<tr>
<td>28</td>
<td>611120</td>
<td>Of cotton</td>
</tr>
<tr>
<td>29</td>
<td>611130</td>
<td>Of synthetic fibres</td>
</tr>
<tr>
<td>30</td>
<td>611522</td>
<td>Of synthetic fibres, measuring per single yarn 67 decitex or more</td>
</tr>
<tr>
<td>31</td>
<td>611529</td>
<td>Of other textile materials</td>
</tr>
<tr>
<td>32</td>
<td>611594</td>
<td>Of wool or fine animal hair</td>
</tr>
<tr>
<td>33</td>
<td>611595</td>
<td>Of cotton</td>
</tr>
<tr>
<td>34</td>
<td>611596</td>
<td>Of synthetic fibres</td>
</tr>
<tr>
<td>35</td>
<td>611599</td>
<td>Of other textile materials</td>
</tr>
<tr>
<td>36</td>
<td>620113</td>
<td>Of man-made fibres</td>
</tr>
<tr>
<td>37</td>
<td>620119</td>
<td>Of other textile materials</td>
</tr>
<tr>
<td>38</td>
<td>620193</td>
<td>Of man-made fibres</td>
</tr>
<tr>
<td>39</td>
<td>620211</td>
<td>Of wool or fine animal hair</td>
</tr>
<tr>
<td>40</td>
<td>620213</td>
<td>Of man-made fibres</td>
</tr>
<tr>
<td>41</td>
<td>620293</td>
<td>Of man-made fibers</td>
</tr>
<tr>
<td>42</td>
<td>620312</td>
<td>Of synthetic fibres</td>
</tr>
<tr>
<td>43</td>
<td>620319</td>
<td>Of other textile fibres</td>
</tr>
<tr>
<td>44</td>
<td>620331</td>
<td>Of wool or fine animal hair</td>
</tr>
<tr>
<td>45</td>
<td>620333</td>
<td>Of synthetic fibres</td>
</tr>
<tr>
<td>46</td>
<td>620341</td>
<td>Of wool or fine animal hair</td>
</tr>
<tr>
<td>47</td>
<td>620342</td>
<td>Of cotton</td>
</tr>
<tr>
<td>48</td>
<td>620343</td>
<td>Of synthetic fibres</td>
</tr>
<tr>
<td>49</td>
<td>620433</td>
<td>Of synthetic fibres</td>
</tr>
<tr>
<td>50</td>
<td>620443</td>
<td>Of synthetic fibres</td>
</tr>
<tr>
<td>51</td>
<td>620453</td>
<td>Of synthetic fibres</td>
</tr>
<tr>
<td>52</td>
<td>620462</td>
<td>Of cotton</td>
</tr>
<tr>
<td>53</td>
<td>620463</td>
<td>Of synthetic fibres</td>
</tr>
<tr>
<td>54</td>
<td>620520</td>
<td>Of cotton</td>
</tr>
<tr>
<td>55</td>
<td>620530</td>
<td>Of man-made fibres</td>
</tr>
<tr>
<td>56</td>
<td>620640</td>
<td>Of man-made fibres</td>
</tr>
<tr>
<td>57</td>
<td>620690</td>
<td>Of other textile materials</td>
</tr>
<tr>
<td>58</td>
<td>620711</td>
<td>Of cotton</td>
</tr>
<tr>
<td>59</td>
<td>620719</td>
<td>Of other textile materials</td>
</tr>
<tr>
<td>60</td>
<td>620799</td>
<td>Of other textile materials</td>
</tr>
<tr>
<td>61</td>
<td>620892</td>
<td>Of man-made fibres</td>
</tr>
<tr>
<td>62</td>
<td>621143</td>
<td>Of man-made fibres</td>
</tr>
<tr>
<td>63</td>
<td>621600</td>
<td>Gloves, mittens and mitts.</td>
</tr>
<tr>
<td>64</td>
<td>630231</td>
<td>Of cotton</td>
</tr>
<tr>
<td>65</td>
<td>630493</td>
<td>Not knitted or crocheted, of synthetic fibres</td>
</tr>
<tr>
<td>66</td>
<td>630532</td>
<td>Flexible intermediate bulk containers</td>
</tr>
<tr>
<td>67</td>
<td>630533</td>
<td>Other, of polyethylene or polypropylene strip or the like</td>
</tr>
<tr>
<td>68</td>
<td>630612</td>
<td>Of synthetic fibres</td>
</tr>
<tr>
<td>69</td>
<td>630790</td>
<td>Other</td>
</tr>
<tr>
<td>70</td>
<td>650700</td>
<td>Head-bands, lining, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.</td>
</tr>
<tr>
<td>71</td>
<td>691200</td>
<td>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.</td>
</tr>
<tr>
<td>72</td>
<td>691490</td>
<td>Other</td>
</tr>
<tr>
<td>73</td>
<td>732393</td>
<td>Of stainless steel</td>
</tr>
<tr>
<td>74</td>
<td>761699</td>
<td>Other</td>
</tr>
<tr>
<td>75</td>
<td>841330</td>
<td>Fuel, lubricating or cooling medium pumps for internal combustion piston engines</td>
</tr>
<tr>
<td>76</td>
<td>842123</td>
<td>Oil or petrol-filters for internal combustion engines</td>
</tr>
<tr>
<td>77</td>
<td>848490</td>
<td>Other</td>
</tr>
<tr>
<td>78</td>
<td>850110</td>
<td>Motors of an output not exceeding 37.5 W</td>
</tr>
<tr>
<td>79</td>
<td>850300</td>
<td>Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.</td>
</tr>
<tr>
<td>No.</td>
<td>HS 6 (2012)</td>
<td>Product Description (HS 6)</td>
</tr>
<tr>
<td>-----</td>
<td>-------------</td>
<td>---------------------------</td>
</tr>
<tr>
<td>80</td>
<td>851240</td>
<td>Windscreen wipers, defrosters and demisters</td>
</tr>
<tr>
<td>81</td>
<td>851290</td>
<td>Parts</td>
</tr>
<tr>
<td>82</td>
<td>851610</td>
<td>Electric instantaneous or storage water heaters and immersion heaters</td>
</tr>
<tr>
<td>83</td>
<td>851660</td>
<td>Other ovens; cookers, cooking plates, boiling rings, grillers and roasters</td>
</tr>
<tr>
<td>84</td>
<td>851690</td>
<td>Parts</td>
</tr>
<tr>
<td>85</td>
<td>851770</td>
<td>Parts</td>
</tr>
<tr>
<td>86</td>
<td>852990</td>
<td>Other</td>
</tr>
<tr>
<td>87</td>
<td>853669</td>
<td>Other</td>
</tr>
<tr>
<td>88</td>
<td>853670</td>
<td>Connectors for optical fibres, optical fibre bundles or cables</td>
</tr>
<tr>
<td>89</td>
<td>853890</td>
<td>Other</td>
</tr>
<tr>
<td>90</td>
<td>853990</td>
<td>Parts</td>
</tr>
<tr>
<td>91</td>
<td>854430</td>
<td>Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships</td>
</tr>
<tr>
<td>92</td>
<td>854442</td>
<td>Fitted with connectors</td>
</tr>
<tr>
<td>93</td>
<td>870892</td>
<td>Silencers (mufflers) and exhaust pipes; parts thereof</td>
</tr>
<tr>
<td>94</td>
<td>870894</td>
<td>Steering wheels, steering columns and steering boxes; parts thereof</td>
</tr>
<tr>
<td>95</td>
<td>870899</td>
<td>Other</td>
</tr>
<tr>
<td>96</td>
<td>940510</td>
<td>Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares</td>
</tr>
<tr>
<td>97</td>
<td>940592</td>
<td>Of plastics</td>
</tr>
<tr>
<td>98</td>
<td>940599</td>
<td>Other</td>
</tr>
<tr>
<td>99</td>
<td>960820</td>
<td>Felt tipped and other porous-tipped pens and markers</td>
</tr>
<tr>
<td>100</td>
<td>960910</td>
<td>Pencils and crayons, with leads encased in a rigid sheath</td>
</tr>
</tbody>
</table>
ANNEX 3-C

CERTIFICATE OF ORIGIN
<table>
<thead>
<tr>
<th>Original (Duplicate/Triplicate)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Goods consigned from (Exporter's business name, address, country)</td>
</tr>
<tr>
<td>KOREA-VIETNAM FREE TRADE AGREEMENT</td>
</tr>
<tr>
<td>PREFERENTIAL TARIFF</td>
</tr>
<tr>
<td>CERTIFICATE OF ORIGIN</td>
</tr>
<tr>
<td>(Combined Declaration and Certificate)</td>
</tr>
<tr>
<td>FORM KV</td>
</tr>
<tr>
<td>Issued in ______________ (Country)</td>
</tr>
<tr>
<td>See Notes Overleaf</td>
</tr>
<tr>
<td>2. Goods consigned to (Consignee's name, address, country)</td>
</tr>
<tr>
<td>3. Means of transport and route (as far as known)</td>
</tr>
<tr>
<td>Departure date</td>
</tr>
<tr>
<td>Vessel's name/Aircraft etc.</td>
</tr>
<tr>
<td>Port of Discharge</td>
</tr>
<tr>
<td>4. For Official Use</td>
</tr>
<tr>
<td>☐ Preferential Tariff Treatment Given Under Korea-Viet Nam Free Trade Agreement</td>
</tr>
<tr>
<td>☐ Preferential Tariff Treatment Not Given (Please state reason/s)</td>
</tr>
<tr>
<td>5. Item number</td>
</tr>
<tr>
<td>6. Marks and numbers on packages</td>
</tr>
<tr>
<td>7. Number and type of packages, description of goods (including quantity where appropriate and HS code of the good in the importing country)</td>
</tr>
<tr>
<td>8. Origin criterion (see Overleaf Notes)</td>
</tr>
<tr>
<td>9. Gross weight or other quantity and value (FOB only when RVC criterion is used)</td>
</tr>
<tr>
<td>10. Number and date of invoices</td>
</tr>
<tr>
<td>11. Declaration by the exporter</td>
</tr>
<tr>
<td>The undersigned hereby declares that the above details and statement are correct, that all the goods were produced in</td>
</tr>
<tr>
<td>............................................................ (Country)</td>
</tr>
<tr>
<td>and that they comply with the origin requirements specified for these goods in the Korea-Viet Nam Free Trade Agreement for the goods exported to</td>
</tr>
<tr>
<td>............................................................ (Importing Country)</td>
</tr>
<tr>
<td>Place and date, signature of authorized signatory</td>
</tr>
<tr>
<td>12. Certification</td>
</tr>
<tr>
<td>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</td>
</tr>
<tr>
<td>............................................................</td>
</tr>
<tr>
<td>Place and date, signature and stamp of certifying authority</td>
</tr>
<tr>
<td>13. Remarks</td>
</tr>
</tbody>
</table>

ATTACHMENT 1
OVERLEAF NOTES

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

THE REPUBLIC OF KOREA
THE SOCIALIST REPUBLIC OF VIET NAM

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

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

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

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

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

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

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

5. DESCRIPTION OF GOODS: The description of goods must be sufficiently detailed to enable the goods to be identified by the customs officers examining them. Any trade mark shall also be specified.
6. FREE-ON-BOARD (FOB) VALUE: The FOB value in box 9 shall be reflected only when the Regional Value Content criterion is applied in determining the origin of goods.

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

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

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

10. REMARKS IN BOX 13:

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

   (ii) Other remarks should be recorded as necessary.
## Reference No.

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

### 11. Declaration by the exporter

The undersigned hereby declares that the above details and statement are correct, that all the goods were produced in

.............................................................

(Country)

and that they comply with the origin requirements specified for these goods in the Korea-Viet Nam Free Trade Agreement for the goods exported to

.............................................................

(Importing Country)

Place and date, signature of authorized signatory

### 12. Certification

It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.

Place and date, signature and stamp of certifying authority

### 13. Remarks

---

**3-5**
CHAPTER 4
CUSTOMS ADMINISTRATION AND TRADE FACILITATION

Article 4.1: Publication

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

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

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

Article 4.2: Release of Goods

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

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

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

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

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

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

Article 4.3: Automation

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

¹ A Party may require importers to provide guarantees in the form of sureties, deposits, or other appropriate instruments sufficient to cover payment of the customs duties, taxes, and fees it ultimately applies in connection with the importation of the good.
(a) make electronic systems accessible to customs users;

(b) endeavor to use international standards;

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

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

**Article 4.4 : Risk Management**

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

**Article 4.5 : Cooperation**

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

**Article 4.6 : Confidentiality**

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

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

**Article 4.7 : Express Shipments**

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

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

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

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

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

Article 4.8 : Review and Appeal

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

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

(b) judicial review of the determinations.

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

Article 4.9 : Penalties

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

Article 4.10 : Advance Rulings

1. Each Party, through its customs authority, shall issue, before a good is imported into its territory, a written advance ruling at the written request of an importer in its territory, or an

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

³ For Korea, administrative review under this subparagraph may include review by Korea’s Tax Tribunal.
exporter or producer in the territory of the other Party\textsuperscript{4} with regard to:

(a) tariff classification;

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

(c) whether a good is originating; and

(d) other matters as the Parties may agree.

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

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

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

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

(b) the information provided is false or inaccurate;

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

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

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

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

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

\textsuperscript{4} For greater certainty, an importer, exporter, or producer may submit a request for an advance ruling through a duly authorized representative.
Article 4.11: Consultations

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

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

Article 4.12: Customs Committee

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

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

3. The functions of the Committee shall include:

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

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

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

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

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

4. The Committee shall meet every year, or as otherwise agreed, alternating between the Parties.
CHAPTER 5
SANITARY AND PHYTOSANITARY MEASURES

Article 5.1 : Objectives

The objectives of this Chapter are to:

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

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

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

Article 5.2 : Scope and Definitions

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

2. For the purposes of this Chapter:

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

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

Article 5.3 : General Provisions

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

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

Article 5.4 : Technical Cooperation
1. The Parties agree to explore the opportunity for technical cooperation in SPS areas, with a view to enhancing the mutual understanding of the regulatory systems of the Parties, building capacity of the Parties, acquiring confidence between competent authorities of the Parties, and minimizing the negative effects on bilateral trade.

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

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

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

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

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

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

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

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

Article 5.5: Committee on Sanitary and Phytosanitary Measures

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

2. The Committee’s functions shall include:

   (a) monitoring the implementation of this Chapter;

   (b) providing a forum to exchange relevant information regarding each Party’s SPS measures, which may, directly or indirectly, affect trade between the Parties;
(c) conducting consultations on and review of any matter relating to the development or application of SPS measures that affect, or may affect, trade between the Parties, and if necessary, upon request of a Party, giving positive consideration to establishing technical working group, within a reasonable period of time, on the basis of terms and conditions to be agreed by the Committee;

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

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

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

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

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

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

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

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

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

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

or their respective successors.

Article 5.6 : Dispute Settlement
The provisions of Chapter 15 (Dispute Settlement) shall not apply to any matter arising under this Chapter.
CHAPTER 6
TECHNICAL BARRIERS TO TRADE

Article 6.1: Objectives

The objectives of this Chapter are to:

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

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

(c) enhance joint cooperation between the Parties.

Article 6.2: Affirmation of the TBT Agreement

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

Article 6.3: Scope

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

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

Article 6.4: International Standards

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

2. In determining whether an international standard, guide, or recommendation within the meaning of Articles 2.4, 5.4 and Annex 3 of the TBT Agreement exists, each Party shall apply the Decision of the Committee on Principles for the Development of International Standards, Guides and Recommendations with relation to Articles 2, 5 and Annex 3 of the
Agreement adopted on 13 November 2000 by the WTO Committee on Technical Barriers to Trade (hereinafter referred to as the “TBT Committee”).

Article 6.5 : Technical Regulations

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

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

Article 6.6 : Conformity Assessment Procedures

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

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

   (a) agreements on mutual acceptance of the results of conformity assessment procedures with respect to specific technical regulations conducted by bodies located in the territory of the other Party;

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

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

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

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

   (f) supplier’s declaration of conformity.

1 Annex 2 to Part 1 of G/TBT/1/Rev.11 and the subsequent revisions
3. The Parties shall exchange information on their experience in the development and application of the approaches in subparagraphs 2(a) through (f) and other appropriate approaches with a view to facilitating the acceptance of the results of conformity assessment procedures.

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

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

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

Article 6.7: Transparency

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

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

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

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

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

Article 6.8: Joint Cooperation

1. The Parties shall strengthen their cooperation in the field of standards, technical regulations, and conformity assessment procedures with a view to increasing the mutual understanding of their respective systems and facilitating access to their respective markets.
In particular, the Parties will seek to identify, develop, and promote trade facilitating initiatives regarding standards, technical regulations, and conformity assessment procedures that are appropriate for particular issues or sectors.

2. These initiatives may include:

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

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

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

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

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

Article 6.9 : Information Exchange

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

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

Article 6.10 : Committee on Technical Barriers to Trade

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

2. The functions of the Committee shall include:

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

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

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

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

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

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

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

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

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

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

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

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

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

5. The Committee shall be coordinated by:

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

(b) for Viet Nam, the Directorate for Standards Metrology and Quality, Ministry of Science and Technology;
or their respective successors.

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

**Article 6.11 : Definitions**

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

2. The definitions of Annex 1 to the TBT Agreement shall apply.
CHAPTER 7
TRADE REMEDIES

Section A : Safeguard Measures

Article 7.1 : Application of a Safeguard Measure

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

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

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

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

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

Article 7.2 : Conditions and Limitations

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

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

3. In the investigation described in paragraph 2, the Party shall comply with the requirements of Articles 4.2(a) and 4.2(b) of the Safeguards Agreement, and to this end, Articles 4.2(a) and 4.2(b) of the Safeguards Agreement are incorporated into and made a part of this Agreement, mutatis mutandis.
4. Each Party shall ensure that its competent authorities complete any such investigation within one year of the date of initiation.

5. Neither Party may apply a safeguard measure:

   (a) except to the extent, and for such time, as may be necessary to prevent or remedy serious injury and to facilitate adjustment;

   (b) for a period exceeding two years, except that the period may be extended by up to one year if the competent authorities of the importing Party determine, in conformity with the procedures specified in this Article, that the measure continues to be necessary to prevent or remedy serious injury and to facilitate adjustment and that there is evidence that the industry is adjusting, provided that the total period of application of a safeguard measure, including the period of initial application and any extension thereof, shall not exceed three years; or

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

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

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

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

**Article 7.3 : Provisional Measures**

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

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

3. The applying Party shall notify the other Party before applying a safeguard measure on a provisional basis, and shall initiate consultations after applying the measure.
4. The duration of any provisional measure shall not exceed 200 days, during which time the Party shall comply with the requirements of paragraphs 2 and 3 of Article 7.2.

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

Article 7.4 : Compensation

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

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

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

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

5. The right of suspension referred to in paragraph 2 shall not be exercised for the first 24 months during which a safeguard measure is in effect, provided that the safeguard measure has been applied as a result of an absolute increase in imports and that the safeguard measure conforms to the provisions of this Agreement.

Article 7.5 : Global Safeguard Measures

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

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

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

   (a) a safeguard measure; and

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

Section B : Anti-dumping and Countervailing Duties

Article 7.6 : General Provisions

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

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

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

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

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

   (c) the investigating Party shall request an exporter or producer in the territory of the other Party for the timely response to its questionnaires. When the investigating Party finds major deficiency in information in a questionnaire response from relevant exporter or producer received before the deadline or requires clarifications for the purposes of investigation, the investigating Party shall demand missing information or request clarification of information concerning the answers to the questionnaires. This procedure shall not be used
Article 7.7: Notification and Consultations

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

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

Article 7.8: Undertakings

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

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

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

Article 7.9: Investigation after Termination Resulting from a Review

The Parties agree to examine, with special care, any application for initiation of an anti-dumping investigation on a good originating in the other Party and on which anti-dumping measures have been terminated in the previous 12 months as a result of a review. Unless this...
pre-initiation examination indicates that the circumstances have changed, the investigation shall not proceed.

**Article 7.10 : Cumulative Assessment**

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

**Section C : Committee on Trade Remedies**

**Article 7.11 : Committee on Trade Remedies**

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

2. The functions of the Committee shall include:

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

   (b) overseeing the implementation of this Chapter;

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

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

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

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

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

   (f) cooperating on any other matter that the Parties agree as necessary.
3. The Committee shall meet at least once a year and may meet more frequently as the Parties may agree.

Section D : Definitions

Article 7.12 : Definitions

For the purposes of this Chapter:

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

**safeguard measure** means a measure described in Article 7.1;

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

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

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

**transition period** means the ten-year period following the date this Agreement enters into force, except that for any good for which the Schedule to Annex 2-A (Reduction or Elimination of Customs Duties) of the Party applying the safeguard measure provides for the Party to eliminate its tariffs on the good over a period of more than ten years, **transition period** means the tariff elimination period for the good set out in that Schedule.
CHAPTER 8
TRADE IN SERVICES

Article 8.1 : Scope

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

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

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

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

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

   (a) central or local governments or authorities; and

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

3. This Chapter shall not apply to:

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

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

       (i) aircraft repair and maintenance services;

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

       (iii) computer reservation system services;

   (c) cabotage in maritime transport services;

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

   (e) measures affecting natural persons seeking access to the employment market of a Party and measures regarding citizenship, residence or employment on a permanent basis.
4. Nothing in this Chapter shall prevent a Party from applying measures to regulate the entry of natural persons of the other Party into, or their temporary stay in, its territory, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across, its borders, provided that such measures are not applied in a manner to nullify or impair the benefits\(^1\) accruing to the other Party under the terms of a specific commitment.

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

**Article 8.2 : National Treatment**

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

**Article 8.3 : Most-Favored-Nation Treatment**

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

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

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

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

**Article 8.4 : Market Access**

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\(^1\) The sole fact of requiring a visa for natural persons of certain countries and not for those of others shall not be regarded as nullifying or impairing benefits under a specific commitment.
1. With respect to the market access through the modes of supply of trade in services defined in Article 8.20, a Party shall accord services and service suppliers of the other Party treatment no less favorable than that provided for under the terms, limitations and conditions agreed and specified in its Schedule of Specific Commitments.²

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

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

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

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

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

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

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

Article 8.5 : Additional Commitments

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

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

³ This subparagraph does not cover measures of a Party which limit inputs for the supply of services.
Article 8.6 : Schedules of Specific Commitments

1. Each Party shall set out in a Schedule the Specific Commitments it undertakes under Articles 8.2, 8.4, and 8.5. With respect to sectors where such commitments are undertaken, each Schedule shall specify:

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

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

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

Article 8.7 : Transparency

Further to Chapter 14 (Transparency):

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

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

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

Article 8.8 : Domestic Regulation
1. In sectors where specific commitments are undertaken, each Party shall ensure that all measures of general application affecting trade in services are administered in a reasonable, objective and impartial manner.

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

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

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

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

(a) based on objective and transparent criteria, such as competence and the ability to supply the service;

(b) not more burdensome than necessary to ensure the quality of the service; and

(c) in the case of licensing procedures, not in themselves a restriction on the supply of the service.

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

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

(ii) could not reasonably have been expected of that Party at the time the specific commitments in those sectors were made.
(b) In determining whether a Party is in conformity with the obligation under subparagraph (a), account shall be taken of international standards of relevant international organizations applied by that Party.

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

**Article 8.9: Recognition**

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

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

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

4. Each Party shall endeavor:

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

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

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4 The term "relevant international organizations" refers to international bodies whose membership is open to the relevant bodies of at least all Members of the WTO.
(c) to promptly inform the Joint Committee when it adopts new recognition measures or significantly modifies existing ones and state whether the measures are based on an agreement or arrangement of the type referred to in paragraph 1.

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

Article 8.10 : Monopolies and Exclusive Service Suppliers

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

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

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

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

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

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

Article 8.11 : Business Practices

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

2. Each Party shall, upon request of the other Party (hereinafter referred to as the “requesting Party”), enter into consultations with a view to eliminating practices referred to in paragraph 1. The Party addressed (hereinafter referred to as the “requested Party”), shall accord full and sympathetic consideration to such a request and shall cooperate through the supply of publicly available non-confidential information of relevance to the matter in question. The requested Party shall also provide other information available to the requesting
Party, subject to its domestic laws and regulations and to the conclusion of satisfactory agreement concerning the safeguarding of its confidentiality by the requesting Party.

**Article 8.12 : Payments and Transfers**

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

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

**Article 8.13 : Restrictions to Safeguard the Balance of Payments**

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

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

**Article 8.14 : Denial of Benefits**

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

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

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

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

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

5 For greater certainty, Annex 9-C (Transfers) shall apply to this Article.
2. A Party may deny the benefits of this Chapter to a service supplier that is a juridical person of the other Party:

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

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

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

Article 8.15: Consultations for Safeguard

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

Article 8.16: Subsidies

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

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

Article 8.17: Modification of Schedules

1. A Party may modify or withdraw any commitment in its Schedule of Specific Commitments, at any time after three years have elapsed from the date on which that commitment has entered into force, provided that:
(a) it notifies the other Party of its intention to modify or withdraw a commitment no later than three months before the intended date of implementation of the modification or withdrawal; and

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

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

Article 8.18 : Miscellaneous Provisions

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

Article 8.19 : Renegotiation Based on the Negative List Approach

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

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

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

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

Article 8.20 : Definitions

For the purposes of this Chapter:

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

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

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

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

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

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

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

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

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

a **juridical person** is:

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

(ii) **controlled** by persons of a Party if such persons have the power to name a majority of its directors or otherwise to legally direct its actions; or

(iii) **affiliated** with another person when it controls, or is controlled by, that other person; or when it and the other person are both controlled by the same person;

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

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

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

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

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

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

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

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

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

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

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

service supplier means any person that supplies a service;

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

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

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

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

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

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

**traffic rights** means the right for scheduled and non-scheduled services to operate or to carry passengers, cargo and mail for remuneration or hire from, to, within, or over the territory of a Party, including points to be served, routes to be operated, types of traffic to be carried, capacity to be provided, tariffs to be charged and their conditions, and criteria for designation of airlines, including such criteria as number, ownership, and control.
ANNEX 8-A

FINANCIAL SERVICES

1. Scope

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

2. Prudential Carve-out\textsuperscript{1}, Exchange Rate and Financial Stability

(a) Notwithstanding any other provision of this Agreement, a Party shall not be prevented from taking measures for prudential reasons\textsuperscript{2}, including for the protection of investors, depositors, policy-holders or persons to whom a fiduciary duty is owed by a financial service supplier, to ensure the integrity and stability of the financial system, or to ensure stability of the exchange rate\textsuperscript{3} including to prevent speculative capital flows, subject to the following:

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

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

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

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

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

\textsuperscript{1} Any measure which is applied to financial service suppliers established in a Party’s territory that are not regulated and supervised by the financial supervisory authority of that Party would be deemed to be a prudential measure for the purposes of this Agreement. For greater certainty, any such measure shall be taken in line with this paragraph.

\textsuperscript{2} It is understood that the term “prudential reasons” may include the maintenance of the safety, soundness, integrity, or financial responsibility of individual financial service suppliers.

\textsuperscript{3} The measures to ensure the stability of the exchange rate including to prevent speculative capital flows shall not be adopted or maintained for the purposes of protecting a particular sector.
3. Transparency

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

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

(c) Each Party, to the extent practicable:

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

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

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

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

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

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

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

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4 For greater certainty, when a Party publishes regulations in advance as described in sub-subparagraph (i), the Party shall provide an address, whether electronic or otherwise, to which interested persons and the other Party may send their comments.
(h) A Party’s regulatory authority shall make an administrative decision on a completed application of a financial institution, or a cross-border financial service supplier of the other Party relating to the supply of a financial service within 180 days, and shall promptly notify the applicant of the decision. An application shall not be considered complete until all relevant hearings are held and all necessary information is received. Where it is not practicable for a decision to be made within 180 days, the regulatory authority shall notify the applicant without undue delay and shall endeavor to make the decision within a reasonable period of time thereafter.

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

4. Payment and Clearing Systems

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

5. New Financial Services

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

6. Data Processing

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

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

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

6 For Viet Nam, the authorization for the provision of the new financial service is made after a reasonable period of pilot testing and consistent with the level of development of banking and financial system of Viet Nam.
service supplier to obtain prior authorization from the relevant regulator to transfer such information, based on prudential considerations.

7. Specific Exceptions

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

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

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

8. Dispute Settlement

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

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

9. Recognition

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

(b) A Party that is party to an agreement or arrangement of the type referred to in subparagraph (a) with a third party, whether at the time of entry into force of this Agreement or thereafter, shall afford adequate opportunity for the other Party to negotiate its accession to such agreements or arrangements, or to negotiate comparable ones with it, under circumstances in which there would
be equivalent regulation, oversight, implementation of such regulation, and, if appropriate, procedures concerning the sharing of information between the parties to such agreement or arrangement. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that such circumstances exist.

10. Committee on Financial Services

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

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

(ii) for Viet Nam, the State Bank of Viet Nam and the Ministry of Finance; or their respective successors.

(b) The Committee shall:

(i) supervise the implementation of this Annex;

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

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

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

11. Consultations

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

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

12. Definitions

For the purposes of this Annex:

financial services means any service of a financial nature offered by a financial service supplier of a Party. Financial services include the following activities:
(a) insurance and insurance-related services:
   (i) direct insurance (including co-insurance), life, non-life;
   (ii) reinsurance and retrocession;
   (iii) insurance inter-mediation, such as brokerage and agency; and
   (iv) services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services; and

(b) banking and other financial services (excluding insurance):
   (i) acceptance of deposits and other repayable funds from the public;
   (ii) lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transactions;
   (iii) financial leasing;
   (iv) all payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts;
   (v) guarantees and commitments;
   (vi) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:
      (A) money market instruments (including cheques, bills and certificates of deposits);
      (B) foreign exchange;
      (C) derivative products including, but not limited to, futures and options;
      (D) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;
      (E) transferable securities; and
      (F) other negotiable instruments and financial assets, including bullion;
   (vii) participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or
privately) and provision of services related to such issues;

(viii) money broking;

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

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

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

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

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

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

**public entity** means:

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

(b) a private entity, performing functions normally performed by a central bank or monetary authority, when exercising those functions.
ANNEX 8-B

TELECOMMUNICATIONS

1. Scope

(a) This Annex shall apply to measures adopted or maintained by a Party affecting trade in public telecommunications transport networks and services.

(b) Except to ensure that service suppliers operating broadcast stations and cable systems have continued access to and use of public telecommunications transport networks or services, this Annex shall not apply to any measure relating to broadcast or cable distribution of radio or television programming.

(c) Nothing in this Annex shall be construed to:

(i) require a Party, or require a Party to compel any service supplier, to establish, construct, acquire, lease, operate, or provide telecommunications transport networks or services not offered to the public generally; or

(ii) require a Party to compel any service supplier exclusively engaged in the broadcast or cable distribution of radio or television programming to make available its broadcast or cable facilities as a public telecommunications transport network.

2. Access and Use

(a) Each Party shall ensure that service suppliers of the other Party have access to and use of any public telecommunications transport network and service, including leased circuits, offered in its territory or across its borders, on reasonable and non-discriminatory terms and conditions, including those set out in subparagraphs (b) through (f).

(b) Each Party shall ensure that service suppliers of the other Party are permitted to:

(i) purchase or lease, and attach terminal or other equipment that interfaces with a public telecommunications transport network and which is necessary to supply a supplier’s services;

(ii) connect owned or leased circuits with public telecommunications transport networks and services or with circuits leased or owned by another service supplier; and

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1 Viet Nam may place reasonable conditions on access to and use of public telecommunications transport networks and services necessary to strengthen its domestic telecommunications infrastructure and service capacity and to increase its participation in international trade in telecommunications services.
(iii) use operating protocols of their choice in the supply of any service, other than as necessary to ensure the availability of telecommunications transport networks and services to the public generally.

(c) Each Party shall ensure that service suppliers of the other Party may use public telecommunications transport networks and services for the movement of information in its territory or across its borders, including for intra-corporate communications, and for access to information contained in databases or otherwise stored in machine-readable form in the territory of either Party.

(d) Notwithstanding subparagraph (c), a Party may take such measures as are necessary to ensure the security and confidentiality of messages, provided that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination or disguised restriction on trade in services.

(e) Each Party shall ensure that no condition is imposed on access to and use of public telecommunications transport networks and services, other than as necessary to:

(i) safeguard the public service responsibilities of suppliers of public telecommunications transport networks and services, in particular their ability to make their networks or services available to the public generally;

(ii) protect the technical integrity of public telecommunications transport networks or services; or

(iii) ensure that service suppliers of the other Party do not supply services unless permitted pursuant to commitments in that Party’s Schedule of Specific Commitments.

(f) Provided that the conditions satisfy the criteria set out in subparagraph (e), such conditions for access to and use of public telecommunications transport networks and services may include:

(i) restrictions on resale or shared use of such services;

(ii) a requirement to use specified technical interfaces, including interface protocols, for interconnection with such networks or services;

(iii) requirements, where necessary, for the interoperability of such networks and services;

2 For Viet Nam, networks authorized to establish for the purposes of carrying out, on a non-commercial basis, voice and data telecommunications between members of a closed user group can only directly interconnect with each other where approved in writing by the telecommunications authority.
(iv) type approval of terminal or other equipment which interfaces with the network and technical requirements relating to the attachment of such equipment to such networks;

(v) restrictions on interconnection of private leased or owned circuits with such networks or services or with circuits leased or owned by another service supplier; or

(vi) notification, registration and licensing.

3. Competitive Safeguards

(a) Each Party shall prevent suppliers of public telecommunications transport networks or services who, alone or together, are major suppliers in its territory, from engaging in or continuing anti-competitive practices.

(b) The anti-competitive practices referred to in this paragraph shall include:

(i) engaging in anti-competitive cross-subsidization;

(ii) using information obtained from competitors with anti-competitive results; and

(iii) not making available to other suppliers of telecommunications transport networks or services, in a timely fashion, technical information about essential facilities or commercially relevant information, which is necessary for such suppliers to provide public telecommunications transport networks or services.

4. Licensing Process

(a) When a Party requires a supplier of public telecommunications transport networks or services to have a license, the Party shall make publicly available:

(i) all the licensing criteria and procedures it applies;

(ii) the period it normally requires to reach a decision concerning an application for a license; and

(iii) the terms and conditions of all licenses in effect.

(b) Each Party shall ensure that, upon request, an applicant receives the reasons for the denial of a license.
5. **Interconnection**

(a) Each Party shall ensure that major suppliers in its territory provide interconnection to suppliers of public telecommunications transport networks or services of the other Party at any technically feasible point in the major supplier’s network. Such interconnection shall be:

(i) provided in a timely fashion, on terms and conditions (including technical standards and specifications), and at cost-oriented rates, that are reasonable (having regard to economic feasibility), non-discriminatory and transparent;

(ii) sufficiently unbundled, such that the supplier of public telecommunications transport networks or services seeking interconnection need not pay for network components or facilities that it does not require for the service to be provided;

(iii) of a quality no less favorable than that provided for the major supplier’s own like services, or for like services of non-affiliated service suppliers, or for its subsidiaries or other affiliates; and

(iv) provided upon request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

(b) Each Party shall ensure that the terms, conditions and rates (including technical standards and specifications) for interconnection between major suppliers in its territory and suppliers of public telecommunications transport networks or services of the other Party are able to be established (at least):

(i) through commercial negotiation; or

(ii) by reference to a set of standard terms, conditions and rates that the major supplier offers generally to other suppliers of public telecommunications transport networks or services, and that are approved or set out by a telecommunications regulatory body.

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

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3 With respect to sub-subparagraphs (i) through (iii) of subparagraph (a), Korea may permit major suppliers to offer rates, terms, and conditions to non-facilities-based suppliers of public telecommunications transport services that are less favorable than those offered to facilities-based suppliers of public telecommunications transport networks or services. For greater certainty, Korea shall ensure that a non-facilities-based supplier of public telecommunications transport services may have recourse, as provided in paragraph 13, to the telecommunications regulatory body regarding disputes over such rates, terms, and conditions. Sub-subparagraph (iv) of subparagraph (a) does not apply to Korea with respect to non-facilities-based suppliers of public telecommunications transport services.
(d) Each Party shall ensure that suppliers of public telecommunications transport networks or services in its territory take reasonable steps to protect the confidentiality of commercially sensitive information of, or relating to, suppliers and end-users of public telecommunications transport networks or services obtained as a result of interconnection arrangements and only use such information for the purposes of providing these services.

6. Colocation

(a) Each Party shall ensure that major suppliers in its territory:

(i) provide to suppliers of public telecommunications transport networks or services of the other Party that are facilities-based suppliers in the territory of that Party, physical colocation of equipment necessary for interconnection; and

(ii) in situations where physical colocation referred to in sub-subparagraph (i) is not practical for technical reasons or because of space limitations, cooperate with suppliers of public telecommunications transport networks or services of the other Party that are facilities-based suppliers in the territory of that Party, to find and implement a practical and commercially viable alternative solution.

(b) Each Party shall ensure that major suppliers in its territory provide the physical colocation or practical and commercially viable alternative solution referred to in subparagraph (a) in a timely fashion and on terms and conditions (including technical standards and specifications), and at rates, that are reasonable (having regard to economic feasibility), non-discriminatory and transparent.

(c) Each Party may determine, in accordance with its domestic laws and regulations, the locations at which it requires major suppliers in its territory to

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4 For Viet Nam, colocation may not be applied to essential telecommunications infrastructures such as submarine cable landing station, and international gateway. Essential telecommunications infrastructures would be stipulated by competent regulatory body. This obligation applies three years after the date it is duly reflected in Viet Nam’s domestic laws and regulations. This paragraph does not apply to Korea with respect to non-facilities-based suppliers of public telecommunications transport services.

5 Such solutions may include:

(a) permitting facilities-based suppliers to locate equipment in a nearby building and to connect such equipment to the major supplier’s network;

(b) conditioning additional equipment space or virtual colocation;

(c) optimizing the use of existing space; and

(d) finding adjacent space.
provide the physical colocation or the practical and commercially viable alternative solutions referred to in subparagraph (a).

7. **Leased Circuits Services**

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

8. **Resale**

Each Party shall ensure that a major supplier in its territory does not impose unreasonable or discriminatory conditions or limitations on the resale of its public telecommunications transport networks or services.

9. **Number Portability**

Each Party shall ensure that suppliers of public telecommunications transport networks or services in its territory provide number portability for mobile phone services to the extent technically and economically feasible, and on reasonable terms and conditions.

10. **Telecommunications Regulatory Body**

   (a) Each Party shall establish or maintain, as part of its domestic legal framework, a telecommunications regulatory body.

   (b) Each Party shall ensure that every telecommunications regulatory body that it establishes or maintains is separate from, and not accountable to, any supplier of public telecommunications transport networks or services.

   (c) Each Party shall ensure that the functions and responsibilities of the telecommunications regulatory body or bodies, which shall include enforcement of the commitments set out in paragraph 5, and all of its decision making powers shall be set out in its domestic laws and regulations.

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6 For Viet Nam, this obligation applies three years after the date it is duly reflected in Viet Nam's domestic laws and regulations. Korea may permit major suppliers to offer rates, terms, and conditions to non-facilities-based suppliers of public telecommunications transport services that are less favorable than those offered to facilities-based suppliers of public telecommunications transport networks or services. For greater certainty, Korea shall ensure that a non-facilities-based supplier of public telecommunications transport services may have recourse, as provided in paragraph 13, to the telecommunications regulatory body regarding disputes over such rates, terms, and conditions.

7 For Viet Nam, resale can be provided when a service supplier has a license to provide such service.

8 This obligation applies three years after the date it is duly reflected in Viet Nam's domestic laws and regulations.
(d) Each Party shall ensure that the decisions of, and the procedures used by, its telecommunications regulatory body or bodies are impartial with respect to all interested persons.

(e) Each Party shall ensure that any supplier of public telecommunications transport networks or services of the other Party that is aggrieved, or whose interests are adversely affected by a determination or decision of a telecommunications regulatory body of that Party, may obtain review of the determination or decision by an administrative, arbitral or judicial tribunal or authority or according to administrative, arbitral or judicial procedures. Where such procedures are not independent of the telecommunications regulatory body, the Party shall ensure that the procedures in fact provide for an objective and impartial review.

11. Universal Service

Each Party shall administer any universal service obligation that it maintains in a transparent, non-discriminatory, and competitively neutral manner and shall ensure that its universal service obligation is not more burdensome than necessary for the kind of universal service that it has defined.

12. Allocation and Use of Scarce Resources

(a) Each Party shall administer its procedures for the allocation and use of scarce telecommunications resources, including frequencies, numbers, and rights-of-way, in an objective, timely, transparent, and non-discriminatory manner.

(b) Each Party shall make publicly available the current state of allocated frequency bands but retains the right not to provide detailed identification of frequencies allocated or assigned for specific government uses.

(c) A Party’s measures allocating and assigning spectrum and managing frequency are not measures that are per se inconsistent with Article 8.4. Accordingly, each Party retains the right to establish and apply spectrum and frequency management policies that may have the effect of limiting the number of suppliers of public telecommunications transport services, provided it does so in a manner consistent with other provisions of this Agreement. This includes the ability to allocate frequency bands, taking into account current and future needs and spectrum availability.

13. Resolution of Telecommunications Disputes

(a) Each Party shall ensure that suppliers of public telecommunications transport networks or services of the other Party may have timely recourse to its telecommunications regulatory body or dispute settlement body to settle disputes in accordance with its domestic laws and regulations.
(b) Each Party shall ensure that any supplier of public telecommunications transport networks or services aggrieved by a final determination or decision of its relevant telecommunications regulatory body may obtain an independent judicial review of such determination or decision in accordance with its domestic laws and regulations. Neither Party shall permit such review to constitute grounds for non-compliance with such determination or decision of the body unless the relevant judicial authority withholds, suspends or repeals such determination or decision.

14. Transparency

Further to Article 14.1 (Publication), each Party shall ensure that relevant information on conditions affecting access to and use of public telecommunications transport networks and services is publicly available, including:

(a) tariffs and other terms and conditions of service;
(b) specifications of technical interfaces with such networks and services;
(c) information on bodies responsible for preparing, amending, and adopting standards related measures;
(d) conditions applying to attachment of terminal or other equipment to public telecommunications transport networks; and
(e) notification, permit, registration, or licensing requirements, if any.

15. Relation to International Organizations and Agreements

The Parties recognize the importance of international standards for global compatibility and inter-operability of telecommunication networks and services and undertake to promote such standards through the work of relevant international bodies, including the International Telecommunication Union and the International Organization for Standardization.

16. Definitions

For the purposes of this Annex:

**colocation (physical)** means access to space in order to install, maintain or repair equipment at premises owned or controlled and used by a major supplier to supply public telecommunications transport services;

**cost-oriented** means based on cost, and may include a reasonable profit, and may involve different cost methodologies for different facilities or services;

**end-user** means a final consumer of or subscriber to a public telecommunications transport network or service, including a service supplier other than a supplier of public telecommunications transport networks or services;
essential facilities means facilities of a public telecommunications transport network or service that:

(a) are exclusively or predominantly provided by a single or limited number of suppliers; and

(b) cannot feasibly be economically or technically substituted in order to provide a service;

facilities-based suppliers means suppliers of public telecommunications transport networks or services that:

(a) are suppliers that own transmission facilities in accordance with the *Telecommunications Business Act* in Korea; and

(b) are facilities-based operators duly licensed in Viet Nam;

interconnection means linking with suppliers providing public telecommunications transport networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier;

leased circuits means telecommunications facilities between two or more designated points that are set aside for the dedicated use of, or availability to, a particular user;

major supplier means a supplier which has the ability to materially affect the terms of participation, having regard to price and supply, in the relevant market for the supply of public telecommunications transport networks or services, or parts thereof, as a result of:

(a) control over essential facilities; or

(b) use of its position in the market;

non-discriminatory means treatment no less favorable than that accorded to any other user of like public telecommunications transport networks or services in like circumstances;

number portability means the ability of end-users of public telecommunications transport services to retain the same telephone numbers when switching between suppliers of the same type (mobile service) of public telecommunications transport services;

public telecommunications transport network means the public telecommunications infrastructure which permits telecommunications between and among defined network termination points;

public telecommunications transport service means any telecommunications transport service required, explicitly or in effect, by a Party to be offered to the public
generally. Such services may include, *inter alia*, telegraph, telephone and data transmission typically involving the realtime transmission of customer-supplied information between two or more defined points without any end-to end change in the form or content of the customer’s information;

*telecommunications* means the transmission and reception of signals by any electromagnetic means;

*telecommunications regulatory body* means any body or bodies in the territory of a Party which is or are responsible, under the Party’s domestic legal framework, for the regulation of telecommunications; and

*user* means end-users or suppliers of public telecommunications transport networks or services.
ANNEX 8-C

MOVEMENT OF NATURAL PERSONS

1. Scope

(a) This Annex shall apply to measures affecting the movement of natural persons of a Party falling under the categories specified in Annex 8-D by the other Party into the territory of the other Party.

(b) This Annex shall not apply to measures affecting natural persons of a Party seeking access to the employment market of the other Party, nor shall it apply to measures regarding citizenship, residence or employment on a permanent basis.

(c) Nothing in this Annex shall prevent a Party from applying measures to regulate the entry of natural persons of the other Party into, or their temporary stay in, its territory, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across, its borders, provided that such measures are not applied in a manner to nullify or impair the benefits accruing to the other Party under this Annex.

(d) The sole fact that a Party requires natural persons of the other Party to obtain an immigration formality shall not be regarded as nullifying or impairing the benefits accruing to the other Party under this Annex, or as unduly impairing or delaying trade in goods or services or the conduct of investment activities under this Agreement.

2. Objective

The objective of this Annex is to provide for rights and obligations additional to those set out in this Chapter in relation to the movement of natural persons between the Parties for business purposes.

3. Application Procedures

(a) As expeditiously as possible after receipt of a complete application for an immigration formality, each Party shall make a decision on the application and inform the applicant of the decision including, if approved, the period of stay and other conditions.

(b) Upon request of an applicant, a Party in receipt of a complete application for an immigration formality shall promptly provide, without undue delay, information concerning the status of the application. Each Party shall notify the applicant for temporary entry, either directly or indirectly through his/her employer, of the outcome of the final determination, including the period of stay and other conditions. In the case of an incomplete application, the Party
shall notify the applicant of all the additional information that is required to complete the application and provide the opportunity to remedy deficiencies.

(c) If an application is denied, each Party shall, to the maximum extent possible, inform the applicant of the reasons for such action in writing and without delay. The applicant will have the possibility of resubmitting, at its discretion, a new application.

(d) Any fees imposed in respect of the processing of an immigration formality shall be reasonable and in accordance with domestic laws and regulations of each Party, so as to avoid unduly impairing or delaying trade in goods or services or conduct of investment activities under this Agreement.

4. **Conditions and Limitations for the Movement of Natural Persons**

(a) Each Party shall set out, in Annex 8-D, its specific commitments with regard to the movement of natural persons of the other Party into its territory, which shall specify the conditions and limitations for entry and temporary stay, including length of stay, for each category of natural persons.

(b) Each Party shall ensure natural persons covered by a specific commitment referred to in subparagraph (a) above to be granted entry and temporary stay in accordance with the terms and conditions of the specific commitments set out in Annex 8-D, provided that the natural persons comply with immigration laws and regulations applicable to entry and temporary stay.

(c) The sole fact that a Party grants temporary entry to a natural person of the other Party pursuant to this Annex shall not be construed to exempt that natural person from meeting any applicable licensing or other requirements, to practise a profession or otherwise engage in business activities.

5. **Transparency**

(a) Each Party shall publish or otherwise make available to the other Party on the date of entry into force of this Agreement, information on application requirements and procedures relating to its specific commitments with respect to movement of natural persons of the other Party for the grant of entry into, temporary stay in or renewal thereof, the former Party.

(b) Each Party shall maintain or establish contact points or other mechanisms to respond to inquiries from the other Party regarding regulations affecting the movement of natural persons.

(c) In accordance with its domestic laws and regulations, each Party shall allow a reasonable period of time between publication of regulations affecting the movement of natural persons and their effective date.
(d) Within three months from the date of entry into force of this Agreement, the Parties shall exchange information on current procedures relating to the processing of applications for temporary entry.

(e) Each Party shall endeavor to promptly inform the other Party of the introduction of any new requirement and procedure, or change in any existing requirement and procedure referred to in subparagraph (a) that affects the effective application by natural persons of the other Party for the grant of entry into, initial temporary stay in or renewal thereof, the former Party.

6. Dispute Settlement

(a) A Party shall not have recourse to Chapter 15 (Dispute Settlement) regarding a refusal to grant temporary entry under this Annex unless:

(i) the matter involves a pattern of practice; and

(ii) the natural persons affected have exhausted all available domestic administrative remedies regarding the particular matter.

(b) The remedies referred to in sub-subparagraph (ii) of subparagraph (a) shall be deemed to be exhausted if a final determination in the matter has not been issued by the other Party within a reasonable period of time after the date of the institution of proceedings for the remedy, including any proceeding for review or appeal, and the failure to issue such a determination is not attributable to delays caused by the natural persons concerned.

7. Committee on Movement of Natural Persons

(a) The Parties hereby establish a Committee on Movement of Natural Persons (hereinafter referred to as the “Committee”) comprising representatives of each Party, including immigration officials. Unless otherwise agreed by the Parties, the Committee shall convene once a year.

(b) The Committee shall:

(i) establish procedures to exchange information on measures that affect the temporary entry of natural persons under this Annex;

(ii) consider the development of measures to further facilitate temporary entry of natural persons under this Annex;

(iii) consider the implementation and administration of this Annex;

(iv) share information, upon request of a Party and based on agreement between the Parties, on the issues relating to the entry and temporary stay of natural persons subject to respective domestic laws and regulations; and
(v) discuss any other issue of interest raised by a Party, as mutually agreed.

8. Cooperation

Recognizing that the Parties can benefit by sharing their diverse experience in developing and applying procedures related to visa processing, border security and administration of the natural persons, the Parties shall consider undertaking mutually agreed cooperation activities, subject to available resources, including by:

(a) providing advice on the development and implementation of electronic processing systems for visas;
(b) sharing information on the regulations and technology as well as experiences on the implementation of programs with respect to border security and administration of the natural persons; and
(c) cooperating in multilateral fora to promote processing enhancements, such as those listed in subparagraphs (a) and (b).

9. Definitions

For the purposes of this Annex:

immigration formality means a visa, permit, pass or other document or electronic authority granting a natural person of one Party entry into and temporary stay in, the territory of the other Party; and

movement of natural person means temporary entry into the territory of a Party by a natural person of the other Party without the intent to establish permanent residence.
ANNEX 8-D

SCHEDULE OF SPECIFIC COMMITMENTS
KOREA

For the purposes of this Agreement, nothing in a Party’s Schedule of Specific Commitments annexed to Chapter on Trade in Services shall be construed to offer the other Party any treatment less favorable than the respective treatment in the corresponding Schedule of Specific Commitment annexed to Korea-ASEAN Trade in Services Agreement under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of Southeast Asian Nations.
Modes of Supply:  
1) Cross-border supply  
2) Consumption abroad  
3) Commercial presence  
4) Presence of natural persons

<table>
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<tr>
<th>Sector or Sub-sector</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
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<tr>
<td>1. HORIZONTAL COMMITMENTS</td>
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* : An asterisk on the CPC/UN provisional Central Product Classification : Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991) code number indicates that the corresponding service sub-sector in this Schedule only covers a part or parts of the service sub-sector classified under the given CPC code number.

“Unbound”* means unbound due to lack of technical feasibility.

3) The acquisition of outstanding stocks of existing domestic companies in such areas as energy and aviation by natural person or juridical persons of Viet Nam may be restricted. The foreign investment in newly privatized companies may be restricted.

3) The acquisition of land is unbound except:

(i) that the acquisition of land by companies which are not deemed as foreign under the *Foreigner’s Land Acquisition Act* is permitted, and

(ii) that the acquisition of land by companies which are deemed as foreign under the *Foreigner’s Land Acquisition Act* and branches of foreign company is permitted, subject to approval or notification in accordance with the *Foreigner’s Land Acquisition Act*, for the following legitimate business purposes:

- land used for supplying services during the course of normal business activities;
- land used for housing senior company personnel under pertinent laws; and
- land used for fulfilling land-holding requirements stipulated by pertinent laws.

3) Residents who have been treated as foreigners in the *Financial Investment Services and Capital Markets Act* are accorded national treatment in portfolio investment in Korean stocks.
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<td>4)</td>
<td>Unbound except for measures affecting the entry and temporary stay of natural persons as defined below:</td>
<td>Eligibility for subsidies, including tax benefits, may be limited to companies which are established in Korea according to the pertinent laws.</td>
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<td></td>
<td>A. Intra-corporate Transferees (ICT)</td>
<td>Unbound for research and development subsidies.</td>
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<td>Natural persons who are employees of firms that supply services through subsidiaries, branches, or designated affiliates established in Korea and who have been in the employ of their firm for a period of not less than one year immediately preceding the date of their application for admission and who are one of the following:</td>
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<td>(i) Executives - persons within an organization who primarily direct the management of the organization, exercise wide latitude in decision-making, and receive only general supervision or direction from higher-level executives, the board of directors, or shareholders of the business. Executives would not directly perform tasks related to the actual supply of a service or services of the organization.</td>
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<td>(ii) Senior Managers - persons within an organization who primarily direct the organization or a department of the</td>
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<td>Unbound except for measures concerning Intra-corporate Transferees (ICT), Business Visitors (BV), Service Salespersons (SS).</td>
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<td>The acquisition of land is unbound except that the lease hold right of land is permitted.</td>
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<td>Eligibility for subsidies, including tax benefits, may be limited to residents according to the pertinent laws.</td>
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## Modes of Supply:

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<tr>
<th>1) Cross-border supply</th>
<th>2) Consumption abroad</th>
<th>3) Commercial presence</th>
<th>4) Presence of natural persons</th>
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<td><strong>Additional Commitments</strong></td>
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<td>organization, supervise and control the work of other supervisory, professional or managerial employees, have the authority to hire and fire or recommend hiring, firing or other personnel actions, and exercise discretionary authority over day-to-day operations. Senior managers do not include first-line supervisors, unless the employees supervised are professionals, nor do they include employees who primarily perform tasks necessary for the supply of the service.</td>
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<td>(iii) Specialists—persons within an organization who possess knowledge at an advanced level of continued expertise and proprietary knowledge on the services, research equipment, techniques, or management of the organization. Entry and stay of natural persons as defined in A is limited to a period not exceeding three years that may be extended if the above condition is still met by the applicants.</td>
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The following definition is provided for transparency purposes:

1. “Subsidiary” is defined as a firm, corporation or other legal entity of which a parent owns more than 50 percent of the total equity of the entity;
2. “Branch” is defined as an operating division or a representative office of the same organization, which has an employee holding an extensive right to represent a parent housed in the territory of Viet Nam; and
3. “Designated affiliate” is defined as one of two subsidiaries, both of which are owned or controlled by the same parent, or as one of two legal entities, both of which are owned or controlled by the same group of shareholders who are partners of a partnership, a company or other legal entity and who have more than 50 percent of the total equity of each of the two entities or have a responsibility for more than 50 percent of the total investment amount of each of the two entities.
**Modes of Supply:**

1. Cross-border supply
2. Consumption abroad
3. Commercial presence
4. Presence of natural persons

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<tr>
<td>B. Business Visitors(BV)</td>
<td>Natural persons meeting the criteria of category A(i) or A(ii) and who are responsible for the setting up, in Korea, of a commercial presence of a service supplier of Viet Nam when the service supplier has no representative office, branch or subsidiary in Korea and the persons are not engaged in making direct sales or supplying services.</td>
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<td>C. Service Salespersons(SS)</td>
<td>Natural persons not based in the territory of Korea and receiving no remuneration from a source located within Korea, who are engaged in activities or representing a service supplier for the purposes of negotiating for the sale of the services of that supplier when such sales are not directly made to the general public and the persons are not engaged in supplying the services.</td>
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Entry and stay of natural persons as defined in B and C is limited to a period of 90 days.
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<tr>
<td>D. Contractual Service Suppliers (CSS) - Employees of juridical person</td>
<td>Natural persons who are engaged in the supply of a contracted service as employees of a juridical person that has no commercial presence in Korea, subject to the following conditions and any of the additional conditions mentioned in the sector specific part.²</td>
<td>The juridical person has to obtain a service contract for a period not exceeding one year from a juridical person incorporated in Korea, who is the final consumer of the service which is supplied. The contract shall comply with the laws and regulations of Korea.</td>
<td>The natural persons seeking access should be employees of the juridical person, who are supplying the service for a period not less than one year immediately preceding the date of their application for admission.</td>
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</tbody>
</table>

² The Horizontal or Specific Commitments made under this Category do not apply to measures affecting natural persons seeking access to the employment market of Korea, nor to measures regarding employment on a permanent basis in accordance with Annex 8-C.

<table>
<thead>
<tr>
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</table>
|                      | The natural persons must possess the necessary academic and professional qualifications and professionally qualified competency-based experience to exercise an activity in the sector concerned pursuant to the laws, regulations or requirements of Korea and to accreditations by the relevant international organizations such as Washington Accord, EMF International Registered Professional Engineer and APEC Engineers. The natural persons are required to receive no remuneration from a juridical person located in Korea. Commitments may be subject to the application of a numerical ceiling [modalities of application and level to be determined], except where otherwise indicated for a specific sub-sector. The contract is required to be obtained in the following service-supplying activities or sub-sectors, without conferring entitlement to exercise the professional title of Korea.
- Services related to the installment, management or repair of industrial equipment or machine, excluding construction and power generation equipment, for a juridical person in Korea which purchases the equipment or the machine from a juridical person employing the natural person located in Viet Nam. |
**Modes of Supply:**

1) Cross-border supply
2) Consumption abroad
3) Commercial presence
4) Presence of natural persons

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td></td>
<td>- Consultancy services related to the technical knowledge or skill concerning the natural science applied to information technology, e-business, biotechnology, nanotechnology, digital electronics, and environmental industry</td>
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<td></td>
<td>- Consultancy services for foreign accounting standards and auditing, training of CPAs, transfer of auditing technology and exchange of information related to accounting, auditing and bookkeeping services, to a Korean accounting firm or office through a membership contract</td>
<td></td>
<td></td>
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<td></td>
<td>- Architectural services subject to collaboration with architects registered under the Korean law in the form of joint contracts</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Management consulting services</td>
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<td></td>
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<tr>
<td></td>
<td>Professional Engineers in the following services:</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>- Consultancy services related to the installation of computer hardware</td>
<td></td>
<td></td>
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<td></td>
<td>- Software R&amp;D based implementation services</td>
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<td></td>
<td>- Data management services</td>
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<td></td>
<td>- Data system services</td>
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<tr>
<td></td>
<td>- Specialty engineering design services for automobile</td>
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<tr>
<td></td>
<td>Entry and stay of the natural persons as defined in D is limited to the duration of the contract, which is not exceeding one year.</td>
<td></td>
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</tr>
</tbody>
</table>
**Modes of Supply:**
1) Cross-border supply  
2) Consumption abroad  
3) Commercial presence  
4) Presence of natural persons

<table>
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<tr>
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<tbody>
<tr>
<td>Notes for transparency purposes:</td>
<td></td>
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</tbody>
</table>
| 1. Natural persons whose entry and temporary stay is permitted shall observe the Immigration Law and the labor laws.  
2. Korea’s commitments regarding temporary movement of natural persons do not apply in the case of labor-management disputes. | | | |

**II. SECTOR-SPECIFIC COMMITMENTS**

1. **BUSINESS SERVICES**

A. **Professional Services**

   a. Legal services;  
   (CPC 861)

   Excluding

   i. representation for juridical or statutory procedures in courts and other government agencies as well as preparation of legal documents for such procedures;

   ii. legal representation for the entrustment of the preparation of notarial deeds;

   iii. activities concerning labor affairs consulting services or a legal case whose objective is the acquisition, loss or change of rights

   1)2)3) (a) Only a byeon-ho-sa (Korean-licensed lawyer) registered with the Korean Bar Association may supply legal services.  
   A byeon-ho-sa (Korean-licensed lawyer) or a beop-mu-sa (Korean-certified judicial scrivener) who practices in Korea must establish an office in the jurisdiction of the district court in which he or she practices. A gong-jeung-in (Korean notary public) must establish an office in the jurisdiction of the district office of the public prosecutor in which he or she practices.  
   Only a byeon-ho-sa (Korean-licensed lawyer) may establish the following types of legal entity: beop-yool-sa-mu-so (law office), beop-mu-beop-in (law company with the characteristics of partnership), beop-mu-beop-in (yoo-han) (limited liability law company), or beop-mu-jo-hap (limited liability partnership law office). For greater certainty, a person that is not a Korean-licensed lawyer is not permitted to invest in any of these types of legal entity.

   1)2)3) The same limitations as specified in (b) of MA column apply.

1. Representation in international commercial arbitration is permitted, provided that the applicable procedural and substantive laws in the arbitration are either the laws which the Foreign Legal Consultant is qualified to practice in Korea, or international rules.

2. Use of home title in its own language is permitted, provided that it is used with reference to "Foreign Legal Consultant" in Korean.

3. Use of firm name is
### Modes of Supply:

1. Cross-border supply
2. Consumption abroad
3. Commercial presence
4. Presence of natural persons

<table>
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<tbody>
<tr>
<td></td>
<td>(b) Unbound for legal services other than legal services permitted to provide in (a), except for the followings:</td>
<td></td>
<td>permitted, provided that it is used with reference to &quot;Foreign Legal Consultants Office&quot; in Korean.</td>
</tr>
<tr>
<td></td>
<td>(i) No later than the date this Agreement enters into force, Korea shall allow, subject to certain requirements consistent with this Agreement, law firms of Viet Nam to establish representative offices (Foreign Legal Consultant offices or FLC offices) in Korea, and lawyers licensed in Viet Nam to provide legal advisory services regarding the laws of the jurisdiction in which they are licensed and public international law as foreign legal consultants in Korea; and</td>
<td></td>
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<tr>
<td></td>
<td>(ii) No later than the date this Agreement enters into force, Korea shall allow a representative office, subject to certain requirements consistent with this Agreement, to enter into specific cooperative agreements with Korean law firms in order to be able to jointly deal with cases in which domestic and foreign legal issues are mixed; and</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3. Korea reserves the right to adopt or maintain any measure, including but not limited to (a) restrictions on certification, approval, registration, admission, and supervision of, and any other requirements with respect to, foreign country-licensed lawyers or foreign law firms supplying any type of legal services in Korea; (b) restrictions on foreign country-licensed lawyers or foreign law firms entering into partnerships, commercial associations, affiliations, or any other type of relationship regardless of legal form, with byeon-ho-sa (Korean-licensed lawyers), Korean law firms, beop-mu-sa (Korean judicial scriveners), byeon-ri-sa (Korean patent attorneys), gong-in-hoe-ge-sa (certified public accountants), se-mu-sa (Korean certified tax accountants) or gwan-se-sa (Korean customs brokers); (c) restrictions on foreign country-licensed lawyers or foreign law firms hiring byeon-ho-sa (Korean-licensed lawyers), beop-mu-sa (Korean judicial scriveners), byeon-ri-sa (Korean patent attorneys), gong-in-hoe-ge-sa (certified public accountants), se-mu-sa (Korean certified tax accountants) or gwan-se-sa (Korean customs brokers); and (d) restriction on senior management and the board of directors of legal entities supplying foreign legal consulting services, including with respect to the chairman.
**Modes of Supply:**
1) Cross-border supply
2) Consumption abroad
3) Commercial presence
4) Presence of natural persons

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<td>share profits derived from such cases.</td>
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<td></td>
<td>(iii) No later than three years after the date this Agreement enters into force, Korea shall allow law firms of Vietnam to establish, subject to certain requirements consistent with this Agreement, joint venture firms with Korean law firms. Korea may impose restrictions on the proportion of voting shares or equity interests of the joint venture firms. For greater certainty, such joint venture firms may, subject to certain requirements, employ Korean-licensed lawyers as partners or associates.</td>
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<td></td>
<td>4) Unbound, except as indicated in the Horizontal Commitments section. The movement of natural persons is only allowed in relation to a commercial presence. Only legal advisory services on the laws of the jurisdiction in which foreign lawyers are licensed and public international law is permitted.</td>
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<td></td>
<td>4) Unbound, except as indicated in the Horizontal Commitments section.</td>
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*Notes*

The following information is provided for transparency purposes only:

1. A foreign lawyer who wishes to practice law as a foreign legal consultant in Korea must be approved by the Minister of Justice, must have practiced law for at least three years in the jurisdiction where he or she is qualified as a lawyer, and must be in good standing of the legal profession in the jurisdiction.

2. Permission of the Minister of Justice is required for the establishment of a representative office in Korea. The representative office consists of a foreign legal consultant (FLC) or FLCs approved by the Minister of Justice. It must have credibility and expertise, and sufficient capability to compensate for damages caused to the client, if any. The chief of the representative office must have practiced law for at least seven years, including three years in the jurisdiction of...

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his or her qualification.

3. A representative office can conduct profit-making activities provided that such presence in Korea maintains proper business plans and financial bases, and must observe the Foreign Legal Consultant Act and its presidential decree.

4. For the purposes of the commitment to this sector, only the law firm which is organized under relevant law of Viet Nam and headquartered in Viet Nam can establish its representative office in Korea. Any type of subordinate or dependent legal entity, including but not limited to a branch, a local office, a subsidiary or a joint-venture firm of the law firm of a country other than Viet Nam shall not be permitted to establish its representative office in Korea.

5. A Foreign Legal Consultant is required to stay in Korea not less than 180 days a year.

b. Accounting, auditing and book keeping services (CPC 862)

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<th>Limitations on National Treatment</th>
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<tbody>
<tr>
<td>1) Unbound for auditing services.</td>
<td>1) None</td>
<td>1)2)3) A Korean accounting firm or office may, by paying an annual membership fee, acquire membership to international accounting organizations which have world-wide business networks. The following services may be supplied to a Korean accounting firm or office through a membership contract: - Consultancy for foreign accounting standards and auditing, training of CPAs, transfer of auditing technology and exchange of information.</td>
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<tr>
<td>2) Unbound for auditing services.</td>
<td>2) None</td>
<td></td>
<td></td>
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<tr>
<td>3) Only sole proprietorships, auditing task forces, and accounting corporations (limited liability companies) by certified public accountants(CPAs) licensed under the Certified Public Accountant Act are permitted. Only CPAs in auditing task forces and accounting corporations (limited liability companies) are allowed to supply auditing services.</td>
<td>3) None</td>
<td></td>
<td></td>
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</table>
Modes of Supply:  
1) Cross-border supply  
2) Consumption abroad  
3) Commercial presence  
4) Presence of natural persons

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<td></td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>4) Temporary movement of natural persons who are qualified as CPAs under their home country's laws and are employed by international accounting firms for the purpose of supplying the services mentioned above is allowed. Entry and stay of these persons is limited to a one-year period that may be extended if extension is deemed to be necessary.</td>
</tr>
</tbody>
</table>
| c. Taxation services (CPC 863) | 1) Unbound for tax reconciliation services and tax representative services.  
2) Unbound for tax reconciliation services and tax representative services.  
3) Only sole proprietorships, tax reconciliation task forces, tax agency corporations (limited liability companies) by certified tax accountants (CTAs) licensed under the Certified Tax Accountant Act are permitted.  
Only CTAs in tax reconciliation task forces, tax agency corporations (limited liability companies) are allowed to supply tax reconciliation services.  
4) Unbound except as indicated in the | 1) None  
2) None  
3) None | |
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<tr>
<td></td>
<td>Horizontal Commitments section.</td>
<td>Horizontal Commitments section.</td>
<td>In order to practice as a CTA, a candidate must have field experience of six months in Korea after passing the CTA examination.</td>
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<tr>
<td>d. Architectural services (CPC 8671)</td>
<td>1) Commercial presence is required, except for circumstances where services are supplied by foreign architects through joint contracts with architects licensed under Korean laws.</td>
<td>1) None</td>
<td>1)2)4) Supply of services by foreign architects through joint contracts with architects licensed under Korean laws is allowed. The foreign-certified or licensed architects who have completed a professional practice of five years and are recognized to have an equal professional status as that of Korean architects by the Minister of Land, Infrastructure and Transport are eligible to apply for the Architect Qualifying Examination without having completed the intern development program enforced in Korea. They may acquire a Korean architect license by passing</td>
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<td></td>
<td>2) None</td>
<td>2) None</td>
<td></td>
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<td></td>
<td>3) None</td>
<td>3) None</td>
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<td></td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
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### Modes of Supply:

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</table>
| **e. Engineering services** (CPC 8672) | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | the following two subjects of the Architect Qualifying Examination  
(a) architectural design I; and  
(b) architectural design II |
| **f. Integrated engineering services** (CPC 8673) | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | |
| **g. Urban planning and landscape architectural services** (CPC 8674) | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | |
| **i. Veterinary services** (CPC 932) | 1) Unbound  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) Unbound  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | |
| **B. Computer and Related Services** | | | |
| **a. Consultancy services related to the installation of computer hardware** (CPC 841) | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | |

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<tbody>
<tr>
<td>b. Software implementation services (CPC 842)</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
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<tr>
<td>c. Data processing services (CPC 843)</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
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<tr>
<td>d. Data base services (CPC 844)</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
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<tr>
<td>e. Other (CPC 845, 849)</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
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<tr>
<td>C. Research and Development Services</td>
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</tr>
<tr>
<td>a. Research and development services on natural sciences (CPC 851)</td>
<td>1) None 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>1) For marine scientific research, a foreign person, a foreign government, or Korean enterprise owned or controlled by a foreign person that intends to conduct marine scientific research in the territorial water or exclusive economic zone of Korea must obtain prior authorization or consent from the Ministry of Oceans and Fisheries. 2) None 3) Unbound</td>
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**Sector or Sub-sector** | **Limitations on Market Access** | **Limitations on National Treatment** | **Additional Commitments** |
--------------------------|----------------------------------|-------------------------------------|-----------------------------|

b. Research and development services on social sciences and humanities (CPC 852)  
1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section.  
1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section.  

C. Interdisciplinary research and development services (CPC 853)  
1) None  
2) None  
3) Unbound  
4) Unbound except as indicated in the Horizontal Commitments section.  
1) None  
2) None  
3) Unbound  
4) Unbound except as indicated in the Horizontal Commitments section.  

D. Real Estate Services  
**Brokerage services** (CPC 82203*, 82204*, 82205*, 82206*)  
1) Unbound  
2) None for real estate located abroad  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section.  
1) Unbound  
2) None for real estate located abroad  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section.  

**Appraisal services** (CPC 82201*, 82202*)  
Excluding appraisal services related to services supplied in the exercise of governmental authority such as assessment of land prices and compensation for expropriation  
1) Unbound  
2) None for real estate located abroad  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section.  
1) Unbound  
2) None for real estate located abroad  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section.  

E. Rental/Leasing Services without Operators
<table>
<thead>
<tr>
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<th>Additional Commitments</th>
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</thead>
</table>
| a. Relating to ships (CPC 83103) | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | |
| b. Relating to aircraft (CPC 83104) | 1) Unbound  
2) Unbound  
3) Joint venture in which foreign equity participation is less than 50 percent is permitted.  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) None  
2) None  
3) Representatives of joint venture companies must be Korean nationals.  
4) Unbound except as indicated in the Horizontal Commitments section. | |
| c. Relating to other transport equipment (CPC 83101, 83105*) | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | |
| d. Relating to other machinery and equipment (CPC 83106 - 83109) | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | |
| e. Other | | | |

Leasing or rental services concerning personal or household goods | 1) None  
2) None  
3) None | 1) None  
2) None  
3) None | |

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4 83105*: Only passenger vehicles for less than 15 passengers under CPC 83105.
### Modes of Supply
1) Cross-border supply
2) Consumption abroad
3) Commercial presence
4) Presence of natural persons

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<tbody>
<tr>
<td>(CPC 832)</td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
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</table>

#### Other Business Services

**a. Advertising services** (CPC 871)
- 1) None
- 2) None
- 3) None
- 4) Unbound except as indicated in the Horizontal Commitments section.

**b. Market research and public opinion polling services** (CPC 864)
- 1) None
- 2) None
- 3) None
- 4) Unbound except as indicated in the Horizontal Commitments section.

**c. Management consulting services** (CPC 865)
- 1) None
- 2) None
- 3) None
- 4) Unbound except as indicated in the Horizontal Commitments section.

**d. Project management services and other management services** (CPC 86601, 86609)
- 1) None
- 2) None
- 3) None
- 4) Unbound except as indicated in the Horizontal Commitments section.

**e. Composition and purity testing and analysis services** (CPC 86761*)
- 1) None
- 2) None
- 3) None
- 4) Unbound except as indicated in the Horizontal Commitments section.

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*86761*: Only inspection, testing and analysis services of air, water, noise level and vibration level under CPC 86761.
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<tbody>
<tr>
<td>e. Testing and analysis services of physical properties (CPC 86762)</td>
<td>1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
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<tr>
<td>e. Technical inspection services (CPC 86764)</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
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</tr>
<tr>
<td>e. Testing and analysis services of integrated mechanical and electrical systems (CPC 86763*, 86769*)</td>
<td>1) Unbound 2) Unbound 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td></td>
</tr>
<tr>
<td>f. Consulting services related to agriculture and animal husbandry (CPC 8811*, 8812*)</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td></td>
</tr>
<tr>
<td>f. Poultry differentiation service (CPC 8811*, 8812*)</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td></td>
</tr>
<tr>
<td>f. Services incidental to forestry excluding aerial fire fighting</td>
<td>1) None 2) None 3) None</td>
<td>1) None 2) None 3) None</td>
<td></td>
</tr>
</tbody>
</table>

6 86763*, 86769*: Only testing and analysis services of electrical products under CPC 86763, 86769.
<table>
<thead>
<tr>
<th>Sector or Sub-sector</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td>and disinfection</td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
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<tr>
<td>(CPC 8814*)</td>
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</table>
| g. Consulting services related to fishing (CPC 882*) | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. |                       |
| h. Services incidental to mining (CPC 883) | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. |                       |
| i. Services incidental to manufacturing: Only consulting services related to manufacturing technologies of new products (CPC 884* and 885* excluding 88411, 88450, 88442, and 88493) | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. |                       |
| k. Placement services of personnel (CPC 87201, 87202) Excluding placement services for seafarers under the Seafarers Act | 1) None  
2) None  
3) Foreign service suppliers may supply services only in the form of a corporation under the Commercial Act  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. |                       |

Notes for transparency purposes:

1. The corporations shall follow the rules for service fees determined and announced by the Minister of Employment and Labor.
2. The corporations shall be established with a paid-in capital of 50 million Won or more. If suppliers wish to install additional branch offices, the total paid-in

<table>
<thead>
<tr>
<th>Sector or Sub-sector</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
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</thead>
<tbody>
<tr>
<td>capital shall increase by 20 million Won for each branch office additionally installed.</td>
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<tr>
<td>m. Related scientific and technical consulting services</td>
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<tr>
<td>Geological, geophysical and other scientific prospecting services (CPC 86751)</td>
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<tr>
<td>Subsurface surveying services (CPC 86752)</td>
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<tr>
<td>1) None</td>
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<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
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<td>1) None</td>
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<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
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<tr>
<td>n. Maintenance and repair of equipment (CPC 633, 8861, 8862, 8863, 8864, 8865, 8866)</td>
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<td>o. Building-cleaning services (CPC 874*, excluding 87409)</td>
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<tr>
<td>Surface surveying services (CPC 86753*)</td>
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<tr>
<td>Excluding services related to cadastral survey</td>
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<td>1) Unbound</td>
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<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
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<td>Map-making services (CPC 86754*)</td>
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<td>Excluding services related to cadastral maps</td>
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<td>Surface surveying services (CPC 86753*)</td>
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<td>Excluding services related to cadastral survey</td>
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<td>3) None</td>
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<tr>
<td>Map-making services (CPC 86754*)</td>
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<tr>
<td>Excluding services related to cadastral maps</td>
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<td>1) Unbound</td>
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<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
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<td>1) Unbound</td>
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<td>3) None</td>
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<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
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<tr>
<td>Sector or Sub-sector</td>
<td>Limitations on Market Access</td>
<td>Limitations on National Treatment</td>
<td>Additional Commitments</td>
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</tr>
</tbody>
</table>
| p. Photographic services (CPC 875) | 1) Unbound  
2) Unbound  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. |                       |
| q. Packaging services (CPC 876) | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. |                       |
| r. Printing (CPC 88442*) | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. |                       |
| r. Publishing (CPC 88442*)  
Excluding publishing services of newspapers and periodicals | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) None  
2) None  
3) Unbound  
4) Unbound except as indicated in the Horizontal Commitments section. |                       |
| s. Convention agency services (CPC 87909*) | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. |                       |
| s. Stenography services (CPC 87909*) | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. |                       |

7 88442*: Screen painting, gravure printing and services related to printing under CPC 88442.
### Modes of Supply

<table>
<thead>
<tr>
<th>Sector or Sub-sector</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
</table>
| 1. Translation and interpretation services (CPC 87905) | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. |  |
| 2. Specialty design services (CPC 87907) | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. |  |

#### Communication Services

**B. Courier Services**

Courier services including express delivery services (CPC 7512*)

Excluding the services to collect, process, and deliver letters for which exclusive rights are reserved for the

1) Provision of services is limited to air and sea transport modes.  
2) None  
3) A trucking business license for domestic courier supply is subject to an economic needs test. For greater certainty, a person acquiring an existing domestic courier services supplier does not need to obtain a new trucking business license provided that the acquirer operates under the same terms and conditions as set out in the acquiree’s license.  
4) None  

---

8 “Express delivery services” means the collection, transport, and delivery of documents, printed matter, parcels, goods, or other items on an expedited basis while tracking and maintaining control of these items throughout the supply of the service.

9 For greater certainty, Korea reserves the right to adopt or maintain any measure with respect to:

(a) the supply of support services to postal offices by military service personnel or other personnel of the equivalent status, and  
(b) the Minister of Science, ICT and Future Planning’s determination of the total number of vehicles that may belong to the Ministry of Science, ICT and Future Planning and allocation of the vehicles to postal offices, not needing authorisation from the Minister of Land, Infrastructure and Transport.
<table>
<thead>
<tr>
<th>Modes of Supply</th>
<th>Sector or Sub-sector</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Cross-border supply</td>
<td>Korean Postal Authority (KPA) under the Postal Services Act.</td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
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<tr>
<td>2) Consumption abroad</td>
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<tr>
<td>3) Commercial presence</td>
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<tr>
<td>4) Presence of natural persons</td>
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</table>

The exclusive rights of the KPA include the right of access to its postal network and operation thereof.

The commitment shall not be construed to include the right to operate transport services under one’s own responsibility for hire.

The commitment shall not include, under any circumstances, the grant of air traffic rights to courier operators with own Air Operator’s Certificate (AOC) and aircraft fleet.

C. Telecommunication Services

- a. Voice telephone services
- b. Packet-switched data transmission services
- c. Circuit-switched data transmission services
- d. Telex services
- e. Telegraph services
- f. Facsimile services

1) The provision of all services is subject to commercial arrangements with licensed Korean service suppliers.
2) None
3) A license for facilities-based public telecommunications services or a registration for non-facilities based public telecommunications services shall be

| | | | | |
| | | | | |
| | | | | |

As contained in the attachment 1 (Reference Paper).

10 However, Article 3 of the Enforcement Decree of the Postal Services Act, allows private couriers to operate commercial document services, which include a) unsealed freight-attached documents or dispatch notes, b) trade-related documents, c) foreign capital or technology-related documents, and d) foreign exchange or its related documents.
## Modes of Supply:

1) Cross-border supply
2) Consumption abroad
3) Commercial presence
4) Presence of natural persons

<table>
<thead>
<tr>
<th>Sector or Sub-sector</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td>g. Private leased circuit services</td>
<td>granted only to a juridical person organized under Korean law.</td>
<td>A foreign government or its representative, or a foreign person may not obtain or hold a radio station license.</td>
<td></td>
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<tr>
<td>o. Other Digital cellular services</td>
<td></td>
<td>A license for facilities based public telecommunications services shall not be granted to or held by a juridical person organized under Korea law in which a foreign government, foreign person, or a deemed foreign person* holds in the aggregate more than 49 percent of its total voting shares.</td>
<td></td>
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<tr>
<td>Paging services</td>
<td></td>
<td>A foreign government, foreign person, or deemed foreign person* may not in the aggregate hold more than 49 percent of the total voting shares of a facilities-based supplier of public telecommunications services.</td>
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<tr>
<td>PCS (personal communications services)</td>
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<td>TRS (trunked radio system) services</td>
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<tr>
<td>Mobile data services</td>
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<tr>
<td>IAS(Internet access services)</td>
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<tr>
<td>VoIP(Voice over Internet protocol) services connected to the PSTN(public switched telephone network)</td>
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</table>

* *“Deemed foreign person” means a juridical person in which a foreign government or foreign person is the largest shareholder and holds 15 percent or more of that juridical person's total voting shares. |

4) Unbound except as indicated in the table.
### Modes of Supply:
1) Cross-border supply  
2) Consumption abroad  
3) Commercial presence  
4) Presence of natural persons

<table>
<thead>
<tr>
<th>Sector or Sub-sector</th>
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<th>Additional Commitments</th>
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<td>Horizontal Commitments section.</td>
<td>Horizontal Commitments section.</td>
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</table>

**Value-added Services**\(^{11}\):

- h. Electronic mail
- i. Voice mail
- j. On-line information and data base retrieval
- k. Electronic data interchange
- l. Enhanced/value-added facsimile services including store and forward, store and retrieve
- m. Code and protocol conversion
- n. On-line information and/or data processing (including transaction processing)
- o. Other
  - On-line data base and remote computing services\(^{12}\)

**D. Audiovisual Services**

- a. Motion picture and video tape production and distribution services (CPC 96112*, 96113*)
  - Excluding those services for cable TV broadcasting
- e. Record production and distribution services

1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section.

1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section.

Value-added service providers are allowed to supply data transmission services\(^{13}\).

---

\(^{11}\) “Value-added services” means telecommunication services, which are provided through telecommunications network facilities leased from facilities-based basic telecommunication service providers, and which store and forward, or process and forward, the customer's information.

\(^{12}\) On-line data base and remote computing services do not cover telecommunication services which mediate third party communications.

\(^{13}\) Telecommunication services which transmit and/or exchange the customer's data without change in the form or content (voice telephony, telex, facsimile services and simple resale of leased circuits are excluded).
### Modes of Supply

1) Cross-border supply  
2) Consumption abroad  
3) Commercial presence  
4) Presence of natural persons

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<th>Sector or Sub-sector</th>
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<tr>
<td>(Sound recording)</td>
<td>3) None</td>
<td>3) None</td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
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<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
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<tr>
<td>3. CONSTRUCTION SERVICES (CPC 511-518)</td>
<td>1) Unbound* except for CPC 5111</td>
<td>1) Unbound* except for CPC 5111</td>
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<td>2) None</td>
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<td>3) None</td>
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<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
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</table>
| 4. DISTRIBUTION SERVICES
|                      |                              | 1) None                           |  |
| A. Commission Agents' Services (CPC 621, excluding 62111, 62112 and commission agents' services of future contracts) | 1) Unbound for pharmaceuticals and medical goods. | 1) None |  |
|                      | 2) None                       | 2) None                           | 3) None |
|                      | 3) None                       | 3) None                           | 4) Unbound except as indicated in the Horizontal Commitments section. |
|                      | 4) Unbound except as indicated in the Horizontal Commitments section. | 4) Unbound except as indicated in the Horizontal Commitments section. |  |
| B. Wholesale Trade Services (CPC 622, excluding grain in 62211, 62223, ginseng, red ginseng and farinaceous products in 62229 and fertilizers in 62276) | 1) Unbound for pharmaceuticals, medical goods, functional foods, and items subject to limitations under Mode 3. | 1) None |  |
|                      | 2) None                       | 2) None                           | 3) None |
|                      | 3) Following services are subject to the economic needs test: wholesale trade of used cars | 3) None |  |
|                      | - wholesale trade of gaseous fuels and |                                     |  |
|                      | 4) Unbound except as indicated in the Horizontal Commitments section. | 4) Unbound except as indicated in the Horizontal Commitments section. |  |

---

14 Excluding:

(a) trade in firearms, explosives and swords;

(b) works of art and antiques, and

(c) the establishment and operation of, and distribution services at,

(i) the public wholesale markets for agricultural, fishery and livestock products, which are officially designated by the local authorities as public wholesale markets,

(ii) joint wholesale markets which are established and operated by producers' organizations or public interest corporations prescribed in the Presidential Decree of the Act on Distribution and Price Stabilization of Agricultural and Fishery Products; and

(iii) livestock markets which are established and operated by the Livestock Cooperatives under the Agriculture and Cooperative Act.

For greater certainty, Korea reserves the right to adopt or maintain any measure with respect to the administration of the WTO Tariff-Rate-Quota.
<table>
<thead>
<tr>
<th>Sector or Sub-sector</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Modes of Supply:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1) Cross-border supply</td>
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<td></td>
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<tr>
<td>2) Consumption abroad</td>
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<tr>
<td>3) Commercial presence</td>
<td>4) Presence of natural persons</td>
<td></td>
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<tr>
<td>Related products</td>
<td></td>
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<tr>
<td>Main criteria: Formation of reasonable prices, the number of and impact on existing suppliers for balance of demand and supply, healthy development of the industry, and establishment of orderly trade. In addition, population density, traffic, environmental pollution, local conditions, and other local characteristics as well as public interests.</td>
<td></td>
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</tr>
<tr>
<td>A person that supplies alcoholic beverages wholesale distribution services must obtain authorisation from the head of the relevant tax office, which is subject to an economic needs test. The Minister for Health and Welfare controls the supply and demand of the wholesale distribution of imported designated han-yak-jae (Asian medicinal herbs).</td>
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<tr>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
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</tbody>
</table>

C. Retailing Services  
(CPC 6111, 61130, 61210, 613* (excluding retail trade and gas station business related to LPG), 631* (excluding tobacco, rice, ginseng and red ginseng), 632  
1) Unbound for pharmaceuticals, medical goods, functional foods, and items subject to limitations under Mode 3.  
2) None  
3) Retailing services for used cars and gaseous fuels are subject to the economic needs test.  
Main criteria: The number of and impact on existing domestic suppliers, the population density, traffic, environmental pollution, local conditions, and other local characteristics as well as public interests.  
1) None  
2) None  
3) None

<table>
<thead>
<tr>
<th>Sector or Sub-sector</th>
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<tr>
<td></td>
<td>characteristics as well as public interests.</td>
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<td></td>
<td>The sale of alcoholic beverages by telephone or in electronic commerce is prohibited.</td>
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<td></td>
<td>Only a natural person that is a licensed an-gyung-sa(optician or optometrist) that has established an office in Korea may engage in optician or optometry services.</td>
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<tr>
<td></td>
<td>Only a licensed an-gyung-sa(optician or optometrist) may establish an office for operations, and may not establish more than one office per an an-gyung-sa.</td>
<td></td>
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<tr>
<td></td>
<td>A person that supplies pharmaceutical product retail distribution services(including distribution of han-yak-jae(Asian medicinal herbs)) may not establish more than one pharmacy nor establish in the form of a corporation.</td>
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<td></td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
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<td></td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
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</tbody>
</table>

D. Franchising (CPC 8929*)

<table>
<thead>
<tr>
<th></th>
<th>1) None</th>
<th>2) None</th>
<th>3) None</th>
<th>4) Unbound except as indicated in the Horizontal Commitments section.</th>
<th>1) None</th>
<th>2) None</th>
<th>3) None</th>
<th>4) Unbound except as indicated in the Horizontal Commitments section.</th>
</tr>
</thead>
</table>

* Notes

The following explanation pertains to Retailing Services,
Supply of pharmaceuticals directly to the general public (Pharmacies) should be only allowed by certified pharmacists in order to protect public health.

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15 Franchising services are limited to those items which are allowed under Wholesale Trade Services and Retailing Services in this Schedule.
Modes of Supply:  
1) Cross-border supply  
2) Consumption abroad  
3) Commercial presence  
4) Presence of natural persons

<table>
<thead>
<tr>
<th>Sector or Sub-sector</th>
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<tbody>
<tr>
<td>5. EDUCATIONAL SERVICES(^{16})</td>
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</tbody>
</table>
| C. Higher Education Services\(^{17}\)  
(CPC 923*) | | | |

Higher education services provided by private higher education institutions, which obtained recognition from the government or public accreditation bodies, for the purpose of conferring degrees.

Excluding:
(i) Health- and medical-related higher education;
(ii) Higher education for prospective pre-primary, primary and secondary school teachers;
(iii) Professional graduate education in law; and
(iv) Universities via broadcasting and communications, and cyber universities.

- Only the types of educational institutions listed in Attachment 2 are allowed.
- In the Seoul Metropolitan Area\(^{19}\) the new establishment, extension, or transfer of a higher education institution other than Intra-company Universities may be restricted

\(^{16}\) Specific commitments on market access and national treatment through any mode of supply shall not be construed to apply to the recognition of university degrees for the purpose of admission, registration and qualification for professional practice in Korea.

\(^{17}\) Types of higher education institutions are listed in Attachment 2 concerning Higher Education Services.

\(^{18}\) “School juridical person” means a non-profit juridical person established solely for the purpose of establishing a regular educational institution in accordance with pertinent education-related laws.

\(^{19}\) “Seoul Metropolitan Area” means the Seoul Metropolitan City, the Incheon Metropolitan City, and the Gyeongggyi Province.

<table>
<thead>
<tr>
<th>Sector or Sub-sector</th>
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<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>- Operation of joint educational programs with junior colleges, universities and industrial universities is limited to foreign universities, which obtained accreditation by foreign public accreditation bodies or which acquired recognition or recommendation by their governments, in fields that the president of the university (junior college) recognizes as necessary.</td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
</tr>
<tr>
<td></td>
<td>-The Minister of Education may restrict the number of students for each educational institution and the total number of higher education institutions located in the Seoul Metropolitan Area.</td>
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<td></td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
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</tbody>
</table>

D. **Adult Education Services**

(CPC 924*)

Adult education services provided by private adult educational institutions.

Excluding:

1) Unbound for health- and medical related adult education services.
2) None
3) The types of adult education institutions that a foreign person may establish in Korea are limited to:

   (a) *hag-won* (private teaching institutes for adults) related to lifelong and vocational education; and

   21 For the purposes of this limitation, “*hag-won* (private teaching institutes for adults)” are facilities that provide tutoring services on subjects related to lifelong or vocational education to ten people or more for a period of 30 days or longer.

---

20 Types of adult education institutions are listed in Attachment 2 concerning Adult Education Services.
### Modes of Supply:

1) Cross-border supply  
2) Consumption abroad  
3) Commercial presence  
4) Presence of natural persons

<table>
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<tr>
<th>Sector or Sub-sector</th>
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<th>Limitations on National Treatment</th>
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</tr>
</thead>
<tbody>
<tr>
<td>with, local or foreign credits, degrees or diplomas; (ii) vocational training services financially supported by the government in accordance with the Employment Insurance Act, the Worker’s Vocational Competency Development Act and the Seafarers Act; (iii) educational services via broadcasting; and (iv) vocational training services provided by institutions under authority delegated by the government.</td>
<td>(b) lifelong adult education facilities operated for purposes other than recognizing educational qualifications or conferring diplomas, which are: (i) annexed to workplaces, non-governmental organizations, schools and media organizations; (ii) related to the development of knowledge and human resources; all of which are established for adults.</td>
<td>In the Seoul Metropolitan Area, any new establishment, extension, or transfer of an adult training facility that equals or exceeds 3,000 square meters in total floor area may be restricted.</td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
</tr>
</tbody>
</table>

### 6. ENVIRONMENTAL SERVICES

#### A. Sewage Services

Refuse water disposal services (CPC 9401*)

| 1) Unbound | 1) None |
| 2) None | 2) None |
| 3) None | 3) None |
| 4) Unbound except as indicated in the Horizontal Commitments section. | 4) Unbound except as indicated in the Horizontal Commitments section. |

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22 9401*: Only collection and treatment services of industrial waste water under CPC 9401
<table>
<thead>
<tr>
<th>Sector or Sub-sector</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>B. Refuse Disposal Services</strong></td>
<td></td>
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</tr>
<tr>
<td>Industrial refuse disposal services (CPC 9402*)</td>
<td>1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
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<tr>
<td><strong>D. Other</strong></td>
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<tr>
<td>Cleaning services of exhaust gases and noise abatement services (CPC 9404, 9405)</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td></td>
</tr>
<tr>
<td>Environment testing and assessment services (CPC 9406*, 9409*)</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td></td>
</tr>
<tr>
<td>Soil Remediation and Groundwater Purification (CPC 9404*)</td>
<td>1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td></td>
</tr>
<tr>
<td>Environment consulting services (CPC 9409*)</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
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</tbody>
</table>

23 9402*: Only collection, transport and disposal services of industrial refuse under CPC 9402.
24 9406*, 9409*: Only environmental impact assessment services under CPC 9406 and 9409.

<table>
<thead>
<tr>
<th>Sector or Sub-sector</th>
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<th>Limitations on National Treatment</th>
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</table>

Explanation on Financial Services

1. Financial sectors are basically re-classified according to the category of Annex 8-A. Therefore the order of sub-sectors is different from that of the commitment in GATS/SC/48/Suppl.3/Rev.1.

2. Specific statements in the sub-sectors apply only to existing domestic financial services.

7. FINANCIAL SERVICES

   All financial services are subject to the following provisions.

   (1) For prudential reasons within the context of paragraph 2(a) of Annex 8-A, Korea shall not be prevented from taking measures including requirements related to parent companies, the minimum capital requirement, minimum operating funds requirement, business worker’s license and approval for business activities.

   (2) A financial institution must be established for only one business defined in related law and thus cannot engage in other business activities regulated by other relevant laws.

   (3) Cross-border supply of financial services and supply through consumer movement shall not be settled in Korean Won. After the establishment of a commercial presence, financial institutions may handle only transactions, denominated and settled in Korean Won, with residents. Approval is required for transactions denominated or settled in foreign currency or transactions with non-residents.

   (4) Assets owned by branches must be kept within the territory of Korea. Capital of the head office is not recognized as the basis for determining the extent of funding and lending activities of domestic branches.

   (5) Demand deposit interest rates are regulated.

   (6) The management and operation of assets of a financial institution are restricted.

   (7) A financial institution may not own non-business real estate.

   (8) Introduction of new financial products including derivatives is subject to approval.

A. Insurance and Insurance-related Services

(i) Direct Insurance

   a) Life Insurance Services

      Including accident and health insurance services

      1) Unbound
      2) Unbound
      3) Commercial presence is permitted only to foreign life insurance companies. Establishment of joint ventures with Korean life insurance companies is not allowed.
      Recruitment and employment of insurance professionals, including sales personnel, are restricted.
      Top executive personnel of each

      1) Unbound
      2) Unbound
      3) None

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<tbody>
<tr>
<td></td>
<td>establishment must reside in Korea.</td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
</tr>
<tr>
<td>b) Non-life services Insurance</td>
<td>1) Unbound except for marine export/import cargo and aviation insurance.</td>
<td>1) Unbound</td>
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<td></td>
<td>2) Unbound</td>
<td>2) Unbound</td>
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<tr>
<td></td>
<td>3) Commercial presence is permitted only to foreign non-life insurance companies. Establishment of joint ventures with Korean non-life insurance companies is not allowed. Recruitment and employment of insurance professionals, including sales personnel, are restricted. Top executive personnel of each establishment must reside in Korea.</td>
<td>3) None</td>
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<td></td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
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<tr>
<td>(ii) Reinsurance and retrocession services</td>
<td>1) None</td>
<td>1) None</td>
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<tr>
<td></td>
<td>2) None</td>
<td>2) None</td>
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<tr>
<td></td>
<td>3) Commercial presence is permitted only to foreign reinsurance and retrocession insurance companies. Recruitment and employment of insurance professionals, including sales personnel, are restricted. Establishment of joint ventures with Korean reinsurance and retrocession insurance companies is not allowed. Top executive personnel of each establishment must reside in Korea.</td>
<td>3) None</td>
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<thead>
<tr>
<th>Sector or Sub-sector</th>
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<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
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<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
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<tr>
<td>(iii) Insurance broking and agency services</td>
<td>1) Unbound</td>
<td>1) Unbound</td>
<td></td>
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<tr>
<td>a) Brokerage</td>
<td>2) Unbound</td>
<td>2) Unbound</td>
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<td></td>
<td>3) Commercial presence is permitted only to foreign insurance brokerage companies. Top executive personnel of each establishment must reside in Korea.</td>
<td>3) None</td>
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<td></td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
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<td></td>
<td>1) Unbound</td>
<td>1) Unbound</td>
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<td></td>
<td>2) Unbound</td>
<td>2) Unbound</td>
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<td></td>
<td>3) None, except that top executive personnel of each establishment must reside in Korea.</td>
<td>3) None</td>
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<td></td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
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<tr>
<td>(iv) Services auxiliary to insurance: applicable only to sub-sector a) and b)</td>
<td>1) Unbound</td>
<td>1) None</td>
<td></td>
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<tr>
<td>a) Claim settlement and adjustment services</td>
<td>2) Unbound</td>
<td>2) None</td>
<td></td>
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<tr>
<td></td>
<td>3) Commercial presence is permitted only to foreign claim settlement and adjustment companies and actuarial companies. Top executive personnel of each establishment must reside in Korea.</td>
<td>3) None</td>
<td></td>
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<tr>
<td></td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
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<tr>
<td></td>
<td>1) None</td>
<td>1) None</td>
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<td></td>
<td>2) None</td>
<td>2) None</td>
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<td></td>
<td>3) None</td>
<td>3) None</td>
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25 Activities which assess and adjust the loss and compensation.

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<tbody>
<tr>
<td>B. Banking and Other Financial Services</td>
<td>1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign financial institutions (except for financial leasing) which deal with the same services in their country of origin. A person may own up to 10 percent of the stocks of a bank (up to four percent in case of non-financial service business entity) and 15 percent of the stocks of a provincial bank without the special authorization of the relevant authorities. Foreign exchange position is regulated. The oversold position of spot foreign exchange is US$ 5 million, or three percent of capital (whichever is greater).</td>
<td>1) Unbound 2) Unbound 3) None</td>
<td></td>
</tr>
<tr>
<td>(i) Deposit</td>
<td>26 Activities in which banks obtain funds from the public by receiving deposits or issuing transferable instruments or other securities.</td>
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<tr>
<td>(ii) Lending</td>
<td>27 Activities in which banks provide funds to the public in order to receive interest via loans or bill discounts.</td>
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<tr>
<td>(iii) Financial leasing</td>
<td></td>
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<tr>
<td>(iv) Payment and Money transmission</td>
<td></td>
<td></td>
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<tr>
<td>(v) Guarantees and Commitments</td>
<td>Deposit for specific purpose, such as housing subscription deposit, may be handled only by designated institutions.</td>
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<tr>
<td>(vi) Foreign exchange services</td>
<td>29 Activities which issue, remit and collect foreign exchange.</td>
<td></td>
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</tr>
<tr>
<td>(vii) Settlement and clearing</td>
<td>30 Activities which settle and clear notes, bills and cheques by banks according to the Article of KFTCI (Korea Financial Telecommunications and Clearings Institute).</td>
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<tr>
<td><strong>Sector or Sub-sector</strong></td>
<td><strong>Limitations on Market Access</strong></td>
<td><strong>Limitations on National Treatment</strong></td>
<td><strong>Additional Commitments</strong></td>
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<td></td>
<td>interest rates. The maturity of CDs shall be more than 30 days. Underlying transaction and documentation requirements apply to foreign exchange transactions. Underlying documentation requirements are exempt in the case of forward transactions. Mandatory lending to small-and-medium sized companies is required. Foreign currency loans are restricted with respect to ceiling and uses. Top executive personnel of financial leasing, credit granting and security savings companies must reside in Korea.</td>
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</tr>
<tr>
<td>(viii) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise</td>
<td>1) Unbound</td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
</tr>
<tr>
<td>applicable only to the instruments as listed below</td>
<td>2) Unbound</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Money market instruments (including cheques, bills, certificates of deposit)</td>
<td>3) Commercial presence is permitted only to foreign financial institutions which deal with the same instruments in their country of origin. Representative offices may be established by pre-notification. Top executive personnel of each establishment must reside in Korea.</td>
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<tr>
<td>b) Foreign exchange</td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
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<tr>
<td>Sector or Sub-sector</td>
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<tr>
<td>c) Financial derivative products (including futures and options)</td>
<td>1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign financial institutions which deal with the issuing of all kinds of securities.</td>
<td>1) Unbound 2) Unbound 3) None</td>
<td></td>
</tr>
<tr>
<td>d) Exchange rate and interest Rate instruments (including swaps and forward rate agreements)</td>
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<tr>
<td>e) Transferable securities</td>
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<tr>
<td>f) Other negotiable instruments and financial assets (including bullion)</td>
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<td></td>
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<tr>
<td>(ix) Participation in issues of all kinds of securities</td>
<td>1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign financial institutions which deal with the issuing of all kinds of securities. 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Security issue</td>
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<tr>
<td>b) Underwriting</td>
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<td></td>
<td></td>
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<tr>
<td>c) Placement</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d) Other services related to securities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(x) Asset management: applicable only to services listed below</td>
<td>1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign asset management companies. Representative offices may be established by pre-notification. To handle a trust business, approval (two types) is required from the Financial</td>
<td>1) Unbound 2) Unbound 3) None</td>
<td></td>
</tr>
<tr>
<td>a) Cash or portfolio management</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) All forms of collective</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Modes of Supply:
1) Cross-border supply
2) Consumption abroad
3) Commercial presence
4) Presence of natural persons

<table>
<thead>
<tr>
<th>Sector or Sub-sector</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td>investment management</td>
<td>Services Commission both for engaging in businesses other than the main banking businesses and for engaging in the trust business.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c) Custody</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d) Trust (including investment discretionary advisory service)</td>
<td>Unbound for real estate trust businesses. Top executive personnel of each establishment must reside in Korea.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td></td>
</tr>
</tbody>
</table>

|xii| Credit information services
|---|---
| | 1) Unbound
| | 2) Unbound
| | 3) Unbound except for equity participation of less than 50 percent in existing financial information companies.
| | 4) Unbound except as indicated in the Horizontal Commitments section.
| | 4) Unbound except as indicated in the Horizontal Commitments section.

|xii| Advisory, intermediation and other auxiliary financial services
|---|---
| :applicable only to services listed below |
| a) Investment advice | 1) Unbound
| | 2) Unbound
| | 3) Commercial presence is permitted only to foreign investment advisory companies. Representative offices may be established by pre-notification. Top executive personnel of each establishment must reside in Korea.
| | 1) Unbound
| | 2) Unbound
| | 3) None

---

31 Activities where a trustee is commissioned to manage the financial assets for beneficiary's benefit.
Modes of Supply:  
1) Cross-border supply  
2) Consumption abroad  
3) Commercial presence  
4) Presence of natural persons

<table>
<thead>
<tr>
<th>Sector or Sub-sector</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
</table>
| b) Credit rating and analysis | 1) Unbound  
2) Unbound  
3) Credit rating companies should be designated by the relevant authorities to assess the credit rating of companies which may wish to issue non-guaranteed corporate bonds and commercial papers.  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) Unbound  
2) Unbound  
3) None | | |

9. TOURISM AND TRAVEL RELATED SERVICES

A. Hotels and Restaurants (CPC 641, 642, 6431*)

| | 1) Unbound*  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. |
| Excluding rail and air transport related facilities in CPC 6431 | 1) Unbound*  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. |

---

32 This exclusion does not affect the commitment on catering under CPC 642.
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Sector or Sub-sector</td>
<td>Limitations on Market Access</td>
<td>Limitations on National Treatment</td>
<td>Additional Commitments</td>
</tr>
<tr>
<td>B. Travel Agencies and Tour Operators Services</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td></td>
</tr>
<tr>
<td>Travel agency services and tour operator services (CPC 7471)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C. Tourist Guides Services (CPC 7472)</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td></td>
</tr>
</tbody>
</table>


<table>
<thead>
<tr>
<th>Sector or Sub-sector</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td>10. RECREATIONAL, CULTURAL AND SPORTING SERVICES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A. Entertainment Services (CPC 96191, 96192)</td>
<td>1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td></td>
</tr>
<tr>
<td>11. TRANSPORT SERVICES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A. Maritime Transport Services</td>
<td></td>
<td></td>
<td>33 Refer to ATTACHMENT 3 CONCERNING MARITIME TRANSPORT SERVICES.</td>
</tr>
</tbody>
</table>
**Modes of Supply:**

1) **Cross-border supply**
2) **Consumption abroad**
3) **Commercial presence**
4) **Presence of natural persons**

<table>
<thead>
<tr>
<th>Sector or Sub-sector</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td>International transport (CPC 7211*, 7212*)</td>
<td></td>
<td></td>
<td>The following services at the port are made publicly available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions.</td>
</tr>
<tr>
<td>Excluding cabotage</td>
<td>1) a) Liner shipping: None b) Bulk, tramp, and other international shipping: None</td>
<td>1) None</td>
<td>1. Pilotage</td>
</tr>
<tr>
<td></td>
<td>2) None</td>
<td>2) None</td>
<td>2. Towing and tug assistance</td>
</tr>
<tr>
<td></td>
<td>3) a) Establishment of a registered company for the purpose of operating a fleet under the national flag of Korea: i) International maritime passenger transport: Unbound ii) International maritime cargo transport: Only Chusik Hoesa(stock companies) as stipulated under the Commercial Act are permitted.</td>
<td>3) a) None</td>
<td>3. Provisioning, fuelling and watering</td>
</tr>
<tr>
<td></td>
<td>b) Other forms of commercial presence: None</td>
<td>b) None</td>
<td>4. Garbage collecting and ballast waste disposal</td>
</tr>
<tr>
<td></td>
<td>4) a) Ship's crew: Unbound b) Shore personnel: Unbound except as indicated in the Horizontal Commitments section.</td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>5. Port Captain's services</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>6. Navigation aids</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>7. Shore-based operational services essential to ship operations, including communications, water and electrical supplies</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>8. Emergency repair facilities</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>9. Anchorage, berth and berthing services</td>
</tr>
</tbody>
</table>

*Notes*

Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this Schedule does not include maritime cabotage services, which are assumed to cover transportation of passengers or goods between a port or point located within the territory of the Republic of Korea, and traffic originating and terminating in the same port or point located within the territory of the Republic of Korea, provided that this traffic remains within the Republic of Korea’s territorial waters.
<table>
<thead>
<tr>
<th>Sector or Sub-sector</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maritime Auxiliary Services</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| Maritime cargo handling services (CPC 741*) | 1) Unbound*  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) Unbound*  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. |                       |
| Storage and warehouse services in ports (CPC 742*) | 1) Unbound*  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) Unbound*  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. |                       |
| Customs Clearance service | 1) Unbound*  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) Unbound*  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. |                       |
| Maritime agency services (CPC 748*) | 1) None  
2) None  
3) All the companies as stipulated under the Commercial Act are permitted.  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) None  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. |                       |
| Container station services (CPC 741*) | 1) Unbound*  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) Unbound*  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. |                       |

34 Agency services on behalf of maritime passenger transport businesses or maritime cargo transport businesses (including foreign transport businesses) under CPC 748
35 Container station services provided in port areas under CPC 741
<table>
<thead>
<tr>
<th>Sector or Sub-sector</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Modes of Supply:</strong></td>
<td>1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maritime freight forwarding services (CPC 748*)</td>
<td>1) None 2) None 3) All the companies as stipulated under the Commercial Act are permitted 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>1) None 2) None 3) None</td>
<td></td>
</tr>
<tr>
<td>Shipping brokerage services (CPC 748*, 749*)</td>
<td>1) None 2) None 3) All the companies as stipulated under the Commercial Act are permitted 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>1) None 2) None 3) None</td>
<td></td>
</tr>
<tr>
<td>Maintenance and repair of vessels</td>
<td>1) Unbound* 2) None 3) All the companies as stipulated under the Commercial Act are permitted 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>1) Unbound* 2) None 3) None</td>
<td></td>
</tr>
<tr>
<td>Rental of vessels with crew (CPC 7213)</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>1) None 2) None 3) None</td>
<td></td>
</tr>
</tbody>
</table>

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36 Freight forwarding services by vessels in the name of the forwarder (including any foreign forwarders under contract) under CPC 748.

37 748*, 749*: Brokerage services for maritime cargo transport or for the chartering, leasing, purchasing or selling of vessels under CPC 748 and 749.

38 Services, such as repair and management of vessels, management of crew, and marine insurance, provided on behalf of a maritime passenger transport business, maritime cargo transport business or vessel leasing business.
<table>
<thead>
<tr>
<th>Sector or Sub-sector</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pushing and towing services (CPC 7214)</td>
<td>1) Unbound</td>
<td>1) Unbound</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2) None</td>
<td>2) None</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3) None</td>
<td>3) None</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td></td>
</tr>
<tr>
<td>Tally, measuring and survey services (CPC 745*)</td>
<td>1) Unbound*</td>
<td>1) Unbound*</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2) None</td>
<td>2) None</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3) None</td>
<td>3) None</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td></td>
</tr>
</tbody>
</table>

C. Air Transport Services

| Computer reservation system (CRS) services 39                                      | 1) None                                                                                      | 1) None                           |                        |
|                                                                                    | 2) None                                                                                      | 2) None                           |                        |
|                                                                                    | 3) None                                                                                      | 3) None                           |                        |
|                                                                                    | 4) Unbound except as indicated in the Horizontal Commitments section.                       | 4) Unbound except as indicated in the Horizontal Commitments section.               |                        |
| Selling and marketing of air transport services 40                                  | 1) None                                                                                      | 1) None                           |                        |
|                                                                                    | 2) None                                                                                      | 2) None                           |                        |
|                                                                                    | 3) None                                                                                      | 3) None                           |                        |
|                                                                                    | 4) Unbound except as indicated in the Horizontal Commitments section.                       | 4) Unbound except as indicated in the Horizontal Commitments section.               |                        |

39 As defined in Article 8.20.

40 Services defined in subparagraph 39 (general air transport agency services) of Article 2 of the Aviation Act. "General air transport agency services" means services which make contracts for international transport of passengers or cargoes by aircraft (excluding the service of acting for other persons in the application procedure for visa or passport) on behalf of air transport services firms for compensation.
## Modes of Supply:

1) Cross-border supply
2) Consumption abroad
3) Commercial presence
4) Presence of natural persons

<table>
<thead>
<tr>
<th>Sector or Sub-sector</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maintenance and repair of aircraft</td>
<td>1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td></td>
</tr>
<tr>
<td>E. Rail Transport Services</td>
<td>1) Unbound* 2) None 3) Unbound for existing operations. Establishment of new operations are subject to the economic needs test. Main criteria: Establishment of order and discipline in the railroad industry. 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>1) Unbound* 2) None 3) Unbound</td>
<td></td>
</tr>
<tr>
<td>a. Passenger transportation (CPC 7111)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. Freight transportation (CPC 7112)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c. Maintenance and repair of rail (part of CPC 8868)</td>
<td>1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>1) Unbound 2) None 3) None</td>
<td></td>
</tr>
<tr>
<td>d. Services auxiliary to rail transport services (part of CPC 741, CPC 7113)</td>
<td>1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>1) Unbound 2) None 3) None</td>
<td></td>
</tr>
</tbody>
</table>

### Notes:

41 Commitments on maintenance and repair services of rail only apply to the privately owned rail facilities.

42 Commitments on services auxiliary to rail transport services only apply to the privately owned rail facilities.
<table>
<thead>
<tr>
<th>Sector or Sub-sector</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td>F. Road Transport Services</td>
<td>1) Unbound 2) None 3) Licenses are granted only to international shipping companies. 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>1) Unbound 2) None 3) Cargoes are confined to containerized cargoes to be exported or imported. 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td></td>
</tr>
<tr>
<td>Transportation of containerized freight excluding cabotage (CPC 71233*)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>G. Pipeline Transport (CPC 7131*)</td>
<td>1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td></td>
</tr>
<tr>
<td>Only the transportation of oil products, excluding the transportation of LPG</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>H. Services Auxiliary to all Modes of Transport</td>
<td>1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td>1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.</td>
<td></td>
</tr>
<tr>
<td>b. Storage and warehouse services other than those in ports (CPC 742*)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Excluding services for agricultural, fishery and livestock products.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Modes of Supply:

1) Cross-border supply  
2) Consumption abroad  
3) Commercial presence  
4) Presence of natural persons

<table>
<thead>
<tr>
<th>Sector or Sub-sector</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Other Transport Services</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>COMBINED TRANSPORT SERVICES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| Freight forwarding for rail transport43 | 1) Unbound  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) Unbound  
2) None  
3) None  
4) Unbound except as indicated in the Horizontal Commitments section. | |
| 12. OTHER SERVICES NOT INCLUDED ELSEWHERE | | | |
| b. Hairdressing and other beauty services (CPC 9702) | 1) None  
2) None  
3) Unbound  
4) Unbound except as indicated in the Horizontal Commitments section. | 1) None  
2) None  
3) Unbound  
4) Unbound except as indicated in the Horizontal Commitments section. | |

---

43 "Freight forwarding for rail transport" means such auxiliary services to be carried out at the ends of railway transport; these services include collecting containerized cargoes, contracting with Korea Railroad Corporation for transport of the freight on trains, loading/unloading and delivery of freight.
ATTACHMENT 1 : REFERENCE PAPER

Scope

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

Definitions

Users mean service consumers and service suppliers.

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

(a) are exclusively or predominantly provided by a single or limited number of suppliers; and

(b) cannot feasibly be economically or technically substituted in order to provide a service.

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

(a) control over essential facilities; or

(b) use of its position in the market.

1. Competitive safeguards

1.1 Prevention of anti-competitive practices in telecommunications

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

1.2 Safeguards

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

(a) engaging in anti-competitive cross-subsidization;

(b) using information obtained from competitors with anti-competitive results; and

(c) not making available to other services suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to provide services.
2. **Interconnection**

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

2.2 **Interconnection to be ensured**

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

(a) under non-discriminatory terms, conditions (including technical standards and specifications) and rates and of a quality no less favourable than that provided for its own like services or for like services of non-affiliated service suppliers or for its subsidiaries or other affiliates;

(b) in a timely fashion, on terms, conditions (including technical standards and specifications) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the supplier need not pay for network components or facilities that it does not require for the service to be provided; and

(c) upon request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

2.3 **Public availability of the procedures for interconnection negotiations**

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

2.4 **Transparency of interconnection arrangements**

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

2.5 **Interconnection: dispute settlement**

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

(a) at any time or

(b) after a reasonable period of time which has been made publicly known

...
conditions and rates for interconnection within a reasonable period of time, to the extent that these have not been established previously.

3. **Universal service**

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

4. **Public availability of licensing criteria**

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

   (a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence; and

   (b) the terms and conditions of individual licences.

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

5. **Independent regulators**

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

6. **Allocation and use of scarce resources**

   Any procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, will be carried out in an objective, timely, transparent and non-discriminatory manner. The current state of allocated frequency bands will be made publicly available, but detailed identification of frequencies allocated for specific government uses is not required.
ATTACHMENT 2: EDUCATIONAL SERVICES

1. The types of higher education institutions are as follows:
   a) Junior Colleges (excluding Polytechnic Colleges): higher education institutions which offer a two to three year curriculum and confer an associate degree, in accordance with the Higher Education Act.
   b) Universities: higher education institutions which offer a four to six year curriculum and confer a bachelor’s degree, in accordance with the Higher Education Act.
   c) Industrial Universities: higher education institutions which offer education on the knowledge and skills needed for an industrial society, and confer a bachelor’s degree, in accordance with the Higher Education Act.
   d) Technology Colleges: higher education institutions, which offer a two year curriculum to train expert manpower, and confer associate degrees and bachelor’s degrees, in accordance with the Higher Education Act.
   e) Intra-company Universities: higher education institutions which are established and operated by employers to educate employees, and confer degrees or diplomas equivalent to those of Junior Colleges or Universities, in accordance with the Lifelong Education Act.

2. The types of adult education institution are as follows:
   a) Hag-won (private teaching institutes for adults) are private education facilities that provide tutoring services on the following subjects related to lifelong or vocational education to ten people or more for a period of 30 days or longer in accordance with the Establishment and Operation of Private Teaching Institute and Extracurricular Lessons Act. Excluded are schools, libraries, museums, workplace facilities that provide education services to the employees, lifelong education facilities in accordance with the Lifelong Education Act, and driving schools.
      
        (i) Infrastructure industrial technology: machinery, automobile, metal, chemical and ceramic, electrics, telecommunications, electronics, shipbuilding, aviation, civil engineering, textile and apparel, mining resources, land development, agriculture and forestry, oceanic industry, energy, crafts, environment, transportation, safety management

        (ii) Applied industrial technology: design, hair and cosmetic management, food and beverage, packaging, printing, photograph, piano tuning

        (iii) Computer: telecommunications equipment, software, data processing, the Internet, computer, games
(iv) Nursing assistant: nursing assistant

(v) Culture and tourism: publishing, imaging and recording, film, broadcasting, character products, tourism

(vi) International: foreign languages for adults, translation, interpretation

(vii) Management and office work: finance, insurance, distribution, real estate, secretary service, accounting, pen writing, bookkeeping, abacus, mental arithmetic, and speed-reading

(viii) Humanities: public management, business management, accounting, statistics, public service examination

(xi) Arts: traditional Korean music, traditional dance, calligraphy, music, painting, dance, speech, modelling, cartoon, baduk, theatre arts, flower arrangement, floral art and crafts.

b) Lifelong education facilities are the facilities which have been approved by, registered with or notified to the Ministry of Education in accordance with the Lifelong Education Act. Lifelong adult education facilities refer to lifelong education facilities annexed to workplaces, non-governmental organizations, schools, and media organizations, and lifelong education facilities related to the development of knowledge and human resources, all of which are established for adults.
ATTACHMENT 3 : MARITIME TRANSPORT SERVICES

1. International Shipping, 3.b):

"Other forms of commercial presence for the supply of international maritime transport services" means the ability for international maritime transport service suppliers of other Members to establish branches and to undertake activities concerned for the supply to their customers of maritime transport services.

2. Maritime Cargo Handling Services:

Activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organized independently of the stevedoring or terminal companies. The activities covered include the organization and supervision of:

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

3. Customs Clearance Services:

Activities consisting in carrying out on behalf of another party customs formalities concerning import, export or through transport of cargoes, whether this service is the main activity of the service supplier or a usual complement of its main activity.

4. Container Station and Depot Services:

Activities consisting in storing containers in port areas with a view to their stuffing/stripping, repairing and making them available for shipments.

5. Maritime Agency Services:

Activities consisting in representing, within a given geographical area, as an agent, the business interests of one or more shipping lines or shipping companies, for the following purposes:

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

6. Maritime Freight Forwarding Services:
Activities consisting of organizing and monitoring shipment operations on behalf of shippers, through the acquisition of maritime transport and related services, preparation of documentation and provision of business information.

7. Tally, Measuring and Survey Services:

- Tally services: Activities consisting of calculating the number of cargoes or verifying the delivery and the receipt when loading and unloading.

- Measuring services: Activities consisting of calculating or verifying the volume or weight of cargoes when loading and unloading.

- Survey services: Activities consisting of the verification, inspection and survey related with shipped cargoes and vessels (including barges).
ANNEX 8-D

SCHEDULE OF SPECIFIC COMMITMENTS
VIET NAM

1 For the purposes of this Agreement, nothing in a Party’s Schedule of Specific Commitments annexed to Chapter on Trade in Services shall be construed to offer the other Party any treatment less favorable than the respective treatment in the corresponding Schedule of Specific Commitments annexed to Korea-ASEAN Trade in Services Agreement under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of Southeast Asian Nations.
<table>
<thead>
<tr>
<th>Sectors and sub-sectors</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td>ALL SECTORS INCLUDED IN THIS SCHEDULE</td>
<td>(3) None, except:</td>
<td>(3) None, except:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Unless otherwise specified in each specific sector or sub-sector of this Schedule, foreign enterprises are allowed to establish commercial presence in Viet Nam in the form of business co-operation contract(^2), joint venture enterprise, 100% foreign-invested enterprise.</td>
<td>Eligibility for subsidies may be limited to Vietnamese service suppliers, i.e. to juridical persons established within the territory of Viet Nam, or a part thereof. The granting of one-time subsidization to promote and facilitate the process of equitization is not in breach of this commitment. Unbound for subsidies for Research and Development. Unbound for subsidies in the Health, Education and Audio-visual sectors. Unbound for subsidies aimed at promoting the welfare and employment of ethnic minorities.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Representative offices of foreign service suppliers are permitted to be established in Viet Nam, but they shall not engage in any direct profit-making activities(^3).</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Unless otherwise indicated in each specific sector or sub-sector of this Schedule, the establishment of branches is unbound.</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>The conditions of ownership, operation and juridical form and scope of activities as set out in the respective licenses or other form of approval establishing or authorizing the operation or supply of services by an existing foreign service supplier shall not be made more restrictive than they exist as of the date of entry into force of this Agreement.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

\(^2\) Business co-operation contract is a document which is signed by two or more parties (of which at least one party must be Vietnamese legal entity and one party must be foreign legal entity) and which stipulates the responsibilities of, and the sharing of business results between, the parties for the purpose of conducting investment and business in Viet Nam without creating a legal entity.

\(^3\) Representative office is a subordinate unit of foreign enterprises, established under the Vietnamese law in order to seek, promote trade and tourism opportunities but is not allowed to engage in any direct profit-making activities.
<table>
<thead>
<tr>
<th>Sectors and sub-sectors</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Foreign-invested enterprises shall be permitted by competent authorities of Viet Nam to lease the land to carry out their investment projects. The land leasing period shall correspond to the time of operation of those enterprises and shall be stipulated in their investment licenses and shall be extended whenever the time of operation of those enterprises is extended by competent authorities. Foreign service suppliers are permitted to make capital contribution in the form of buying shares of Viet Nam's enterprises. In case of capital contribution in the form of buying shares of joint-stock commercial banks and for the sectors not committed in this Schedule, the total equity held by foreign investors in each enterprise may not exceed 30% of the enterprise’s chartered capital unless otherwise provided by Viet Nam’s laws or authorized by Viet Nam’s competent authority. For the other sectors and sub-sectors committed in this Schedule, the level of equity held by foreign investors in acquisition of Vietnamese enterprises shall be corresponding to the limitations on foreign capital participation set forth therein, if any, including the limitations in the form of transitional periods, where</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sectors and sub-sectors</td>
<td>Limitations on Market Access</td>
<td>Limitations on National Treatment</td>
<td>Additional Commitments</td>
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</tr>
<tr>
<td>(4)</td>
<td>Unbound, except measures relating to entry and temporary stay of natural persons who fall in one of the following categories:</td>
<td>(4) Unbound, except as indicated in market access column.</td>
<td></td>
</tr>
<tr>
<td>(a) Intra-corporate transferees</td>
<td>Managers, executives and specialists, as defined hereunder, of a foreign enterprise which has established a commercial presence in the territory of Viet Nam, temporarily moving as intra-corporate transferees to that commercial presence and who have been previously employed by the foreign enterprise for at least one year, shall be granted entry and a stay permit for an initial period of three years which may be extended subject to the term of operation of those entities in Viet Nam. At least 20% of the total number of managers, executives and specialists shall be Vietnamese nationals. However, a minimum of 3 non-Vietnamese managers, executives and specialists shall be permitted per enterprise.</td>
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<tr>
<td>Sectors and sub-sectors</td>
<td>Limitations on Market Access</td>
<td>Limitations on National Treatment</td>
<td>Additional Commitments</td>
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<tr>
<td></td>
<td>directors or stockholders of the business or their equivalent, including directing the establishment or a department or subdivision of the establishment, supervising and controlling the work of other supervisory, professional or managerial employees, having the authority personally to hire and fire or recommend hiring, firing or other personnel actions, and who do not directly perform tasks concerning the actual supply of the services of the establishment. Specialists are natural persons working within an organization who possess knowledge at an advanced level of expertise and with knowledge of the organization's services, research equipment, techniques or management. In assessing such knowledge, account will be taken not only of knowledge specific to the commercial presence, but also of whether the person has a high level of skills or qualification referring to a type of work or trade requiring specific technical knowledge. Specialists may include, but are not limited to, members of licensed professions.</td>
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</tr>
<tr>
<td>Sectors and sub-sectors</td>
<td>Limitations on Market Access</td>
<td>Limitations on National Treatment</td>
<td>Additional Commitments</td>
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</tr>
<tr>
<td>(b) Other personnel</td>
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<tr>
<td>Manag, execs and spclst, as defined in (a) above, who cannot be substituted by Vietnamese and who are employed outside Viet Nam's territory by a foreign enterprise which has established a commercial presence in the territory of Viet Nam with a view to participating in the foreign enterprise's activities in Viet Nam, shall be granted entry and a stay permit in conformity with the term of the concerned employment contract or for an initial period of three years whichever is shorter, which may be extended subject to the employment contract between them and the commercial presence.</td>
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<tr>
<td>(c) Service sales persons</td>
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<tr>
<td>Persons not based in the territory of Viet Nam and receiving no remuneration from a source located within Viet Nam, and who are engaged in activities related to representing a service provider for the purpose of negotiating for the sale of the services of that provider where: (i) such sales are not directly made to the general public; and (ii) the salesperson is not directly engaged in supplying the service. The stay of these salespersons is limited to a 90-day period.</td>
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</tr>
<tr>
<td>Sectors and sub-sectors</td>
<td>Limitations on Market Access</td>
<td>Limitations on National Treatment</td>
<td>Additional Commitments</td>
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<tr>
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<tr>
<td>(d) Persons responsible for setting up a commercial presence</td>
<td></td>
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<td></td>
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<tr>
<td>Managers and executives (as defined in (a) above) within a juridical person, who are responsible for the setting up, in Viet Nam, of a commercial presence of a service provider of a Party when (i) these people are not engaged in making direct sales or supplying services; and (ii) the service provider has its principal place of business in the territory of a Party other than Viet Nam and has no other commercial presence in Viet Nam. The stay of these persons is limited to a 90-day period.</td>
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<tr>
<td>(e) Contractual service suppliers (CSS)</td>
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<tr>
<td>Natural persons who are employees of a foreign enterprise having no commercial presence in Viet Nam may enter and stay in Viet Nam for a period of 90 days or for the duration of the contract, whichever is less provided that the following conditions and requirements shall be applied:</td>
<td></td>
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<tr>
<td>- The foreign enterprise has obtained a service contract from a Vietnamese enterprise engaged in business operation in Viet Nam. The competent authority of Viet Nam must be able to establish the necessary procedures to guarantee the</td>
<td></td>
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</tr>
<tr>
<td>Sectors and sub-sectors</td>
<td>Limitations on Market Access</td>
<td>Limitations on National Treatment</td>
<td>Additional Commitments</td>
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<tr>
<td>-------------------------</td>
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<tr>
<td></td>
<td>bona fide character of the contract.</td>
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<tr>
<td></td>
<td>- These persons must possess: (a) a university degree or a technical qualification document demonstrating knowledge of an equivalent level; (b) professional qualifications where this is required to exercise an activity in the sector concerned pursuant to the laws and regulations of Viet Nam; and (c) at least 5 years of professional experience in the sector.</td>
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<tr>
<td></td>
<td>- The number of these persons covered by the service contract shall not be larger than necessary to fulfil the contract, as it may be decided by the laws and regulations and requirement of Viet Nam.</td>
<td></td>
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<tr>
<td></td>
<td>- These persons should have been employed by the foreign enterprise having no commercial presence in Viet Nam for a period of no less than 2 years and have met the requirements prescribed for &quot;specialist&quot; above.</td>
<td></td>
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<tr>
<td></td>
<td>The entry of these persons is allowed for computer and related services (CP 841-845, 849) and engineering services (CPC 8672).</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### II. SECTOR-SPECIFIC COMMITMENTS

#### I. BUSINESS SERVICES

##### A. Professional Services

(a) Legal services  
(CPC 861, excluding:  
- participation in legal proceedings in the capacity of defenders or representatives of their clients before the courts of Viet Nam;  
- legal documentation and certification services of the laws of Viet Nam)  

<table>
<thead>
<tr>
<th>Sectors and sub-sectors</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) None.</td>
<td>None.</td>
<td>(1) None.</td>
<td></td>
</tr>
<tr>
<td>(2) None.</td>
<td>None.</td>
<td>(2) None.</td>
<td></td>
</tr>
<tr>
<td>(3) Foreign lawyers organizations are permitted to establish commercial presence in Viet Nam in the following forms:</td>
<td></td>
<td>(3) None.</td>
<td></td>
</tr>
<tr>
<td>- Branches of foreign lawyers organizations;</td>
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<td></td>
</tr>
<tr>
<td>- Subsidiaries of foreign lawyers organizations;</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>- Foreign law firms;</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>- Partnerships between foreign lawyers organizations and Viet Nam's law partnerships.</td>
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<tr>
<td></td>
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</tr>
<tr>
<td>Commercial presences of foreign lawyers organizations are permitted to make consultations on Vietnamese laws if the consulting lawyers have graduated from a Vietnamese law college and satisfy requirements applied to like Vietnamese law practitioners.</td>
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</tr>
<tr>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td></td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
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</tr>
</tbody>
</table>

(b) Accounting and auditing and bookkeeping services  
(CPC 862)  

<table>
<thead>
<tr>
<th>Sectors and sub-sectors</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) None.</td>
<td>None.</td>
<td>(1) None.</td>
<td></td>
</tr>
<tr>
<td>(2) None.</td>
<td>None.</td>
<td>(2) None.</td>
<td></td>
</tr>
<tr>
<td>(3) None.</td>
<td>None.</td>
<td>(3) None.</td>
<td></td>
</tr>
<tr>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td></td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td></td>
</tr>
</tbody>
</table>

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4 A "foreign lawyers organization" is an organization of practicing lawyers established in any commercial corporate form in a foreign country (including firms, companies, corporations, etc.) by one or more foreign lawyers or law firms.

5 Foreign law firm is an organization established in Viet Nam by one or more foreign lawyers organizations for the purpose of practicing law in Viet Nam.
### Sectors and sub-sectors

<table>
<thead>
<tr>
<th>Mode of delivery: (1) Cross-border supply  (2) Consumption abroad  (3) Commercial presence  (4) Presence of natural person</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Sectors and sub-sectors</strong></td>
</tr>
</tbody>
</table>
| (c) Taxation services  
(CPC 863) | (1) None.  
(2) None.  
(3) None  
(4) Unbound, except as indicated in the horizontal section. | (1) None.  
(2) None.  
(3) None.  
(4) Unbound, except as indicated in the horizontal section. |  |
| (d) Architectural services  
(CPC 8671) | (1) None.  
(2) None.  
(3) None, except:  
Foreign enterprises have to be juridical persons of Korea  
(4) Unbound, except as indicated in the horizontal section. | (1) None.  
(2) None.  
(3) None.  
(4) Unbound, except as indicated in the horizontal section. |  |
| (e) Engineering services  
(CPC 8672) | (1) None.  
(2) None.  
(3) None, except:  
Foreign enterprises have to be juridical persons of Korea  
(4) Unbound, except as indicated in the horizontal section. | (1) None.  
(2) None.  
(3) None, except:  
The supply of services related to topographical, geotechnical, hydro geological and environmental surveys and technical surveys for urban-rural development planning, sectoral development planning are subject to the authorization of the Government of Viet Nam⁶.  
(4) Unbound, except as indicated in the horizontal section. |  |
| (f) Integrated engineering services  
(CPC 8673) | (1) None.  
(2) None.  
(3) None, except:  
Foreign enterprises have to be juridical persons of Korea  
(4) Unbound, except as indicated in the horizontal section. | (1) None.  
(2) None.  
(3) None.  
(4) Unbound, except as indicated in the horizontal section. |  |
| (g) Urban planning and urban landscape architectural services  
(CPC 8674) | (1) None.  
(2) None.  
(3) None.  
(4) Unbound, except as indicated in the horizontal section. | (1) None.  
(2) None.  
(3) None.  
(4) Unbound, except as indicated in the horizontal section. | In some areas, subject to the regulations of the Government of  |

⁶ For greater transparency, this commitment allows the maintenance or adoption of limitations or restrictions for national security and public order reasons that would be justified under Article XIV and Article XIV bis of the GATS.
Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

<table>
<thead>
<tr>
<th>Sectors and sub-sectors</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>Viet Nam for national security and social stability purposes, foreign service suppliers may not be permitted to provide this service.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
</tr>
</tbody>
</table>

(i) Veterinary services (CPC 932)\(^8\)

<table>
<thead>
<tr>
<th></th>
<th>(1) None.</th>
<th>(2) None.</th>
<th>(3) None.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td>Access is granted to natural persons exclusively for the conduct of private professional practice and under the authorization by the veterinary authorities.</td>
<td></td>
<td></td>
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<tr>
<td>(4)</td>
<td>Unbound, except as indicated in the horizontal section.</td>
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<tr>
<td></td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
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</tbody>
</table>

B. Computer and Related Services (CPC 841-845, CPC 849)

<table>
<thead>
<tr>
<th></th>
<th>(1) None.</th>
<th>(2) None.</th>
<th>(3) None.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(4)</td>
<td>Branching is allowed.</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
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</tr>
</tbody>
</table>

C. Research and Development Services

(a) R&D services on natural sciences (CPC 851)

<table>
<thead>
<tr>
<th></th>
<th>(1) None.</th>
<th>(2) None.</th>
<th>(3) None.</th>
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</thead>
<tbody>
<tr>
<td>(4)</td>
<td>Unbound, except as indicated in the horizontal section.</td>
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</tbody>
</table>

E. Rental/Leasing Services without Operators

(b) Relating to aircraft (CPC 83104)

<table>
<thead>
<tr>
<th></th>
<th>(1) None.</th>
<th>(2) None.</th>
<th>(3) None.</th>
</tr>
</thead>
</table>

\(^7\) For greater transparency, this commitment allows the maintenance or adoption of limitations or restrictions for national security and public order reasons that would be justified under Article XIV and Article XIV bis of the GATS.

\(^8\) Excluding keeping micro-organism strain for veterinary.
<table>
<thead>
<tr>
<th>Sectors and sub-sectors</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>The equipment to be brought into Viet Nam must comply with relevant regulations of Viet Nam on management of import and export, standards, technical requirement, national security, national telecommunications infrastructure and comply with the provisions of relevant laws on telecommunications licensing as well as licenses on use of frequencies and radio equipment.</td>
</tr>
<tr>
<td>(d) Relating to other machinery and equipment (CPC 83109)</td>
<td>(1) None.</td>
<td>(1) None.</td>
<td></td>
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<tr>
<td></td>
<td>(2) None.</td>
<td>(2) None.</td>
<td></td>
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<tr>
<td></td>
<td>(3) None, except joint venture with the foreign capital contribution not exceeding 51% shall be permitted.</td>
<td>(3) None, except as indicated in the market access column.</td>
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<tr>
<td></td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
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<tr>
<td>F. Other Business Services</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>(a) Advertising services (CPC 871, excluding advertising for cigarettes)</td>
<td>(1) None.</td>
<td>(1) None.</td>
<td></td>
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<tr>
<td></td>
<td>(2) None.</td>
<td>(2) None.</td>
<td></td>
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<tr>
<td></td>
<td>(3) None, except:</td>
<td>(3) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Foreign service suppliers are permitted to establish joint venture or business cooperation contract with Vietnamese partners who are legally authorized to do advertising services.</td>
<td></td>
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<tr>
<td></td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>The advertising for wines and spirits shall be subject to State regulations, which are applied on a non-discriminatory basis.</td>
</tr>
<tr>
<td>(b) Market research services (CPC 864, excluding 86402)</td>
<td>(1) None.</td>
<td>(1) None.</td>
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<tr>
<td></td>
<td>(2) None.</td>
<td>(2) None.</td>
<td></td>
</tr>
<tr>
<td>Sectors and sub-sectors</td>
<td>Limitations on Market Access</td>
<td>Limitations on National Treatment</td>
<td>Additional Commitments</td>
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</tr>
</tbody>
</table>
| (c) Management consultant services (CPC 865) | (1) None.  
(2) None.  
(3) None.  
Branching is allowed.  
(4) Unbound, except as indicated in the horizontal section. | (1) None.  
(2) None.  
(3) None, except that the chief of the branch has to be a resident in Viet Nam.  
(4) Unbound, except as indicated in the horizontal section. |  |
| (d) Services related to management consulting  
- CPC 866, except CPC 86602  
- Arbitration and conciliation services for commercial disputes between businesses (CPC 86602**) | (1) None.  
(2) None.  
(3) None  
Branching is allowed.  
(4) Unbound, except as indicated in the horizontal section. | (1) None.  
(2) None.  
(3) None, except that the chief of the branch has to be a resident in Viet Nam.  
(4) Unbound, except as indicated in the horizontal section. |  |
| (e) Technical testing and analysis services (CPC 8676, excluding conformity testing of transport vehicles and certification of transport vehicles) | (1) Unbound.  
(2) None.  
(3) None, except where Viet Nam allows private suppliers access to a sector previously closed to private sector competition on the grounds that the service had been supplied in the exercise of governmental authority, joint ventures to supply such service shall be allowed without limitation on foreign ownership 3 years after such access to private sector competition is | (1) None.  
(2) None.  
(3) None. |  |
<table>
<thead>
<tr>
<th>Sectors and sub-sectors</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>allowed. Five years after those private sector services suppliers have been granted such access: none.</td>
<td></td>
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<tr>
<td></td>
<td>Access to certain geographic areas may be restricted for national security reasons.</td>
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<tr>
<td></td>
<td>Unbound, except as indicated in the horizontal section.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(f) Services incidental to agriculture, hunting and forestry (CPC 881)</td>
<td>(1) None.</td>
<td>(1) None.</td>
<td>Unbound, except as indicated in the horizontal section.</td>
</tr>
<tr>
<td></td>
<td>(2) None.</td>
<td>(2) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(3) None, except:</td>
<td>(3) None, except:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Only in the form of joint-venture or business co-operation contract.</td>
<td>Access to certain geographical areas may be restricted.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Foreign capital contribution may not exceed 51% of the legal capital of the joint venture.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Unbound, except as indicated in the horizontal section.</td>
<td>Unbound, except as indicated in the horizontal section.</td>
<td></td>
</tr>
<tr>
<td>(h) Services incidental to mining (CPC 883)</td>
<td>(1) None, except: companies without a commercial presence may be required to be registered with the</td>
<td>(1) None, except as indicated in market access column.</td>
<td></td>
</tr>
</tbody>
</table>

13 Excluding services relating to investigation, evaluation and exploitation for natural forest including exploitation of woods and wild, rare and precious animals hunting and trapping, aerial photographing, aerial seed planting and aerial chemicals spraying and dusting, micro-bial plant, animal genetic resource in agriculture. For the avoidance of ambiguity, animal husbandry and the improvement of breeding stock are included in this commitment.

14 For greater transparency, this allows the maintenance or adoption of limitations or restrictions for national security and public order reasons in accordance with Article XIV and Article XIV bis of the GATS.
<table>
<thead>
<tr>
<th>Sectors and sub-sectors</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>competent authority of the Government of Viet Nam under the terms outlined in Viet Nam's applicable laws.</td>
<td>(2) None.</td>
<td>(2) None.</td>
</tr>
<tr>
<td></td>
<td>(2) None.</td>
<td>(3) None, except:</td>
<td>(3) None, except as indicated in the market access column.</td>
</tr>
<tr>
<td></td>
<td>Joint ventures with foreign capital contribution not exceeding 51% shall be permitted. 100% foreign-invested enterprises shall be permitted.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) Services incidental to manufacturing (CPC 884 and 885)</td>
<td>(1) None.</td>
<td>(1) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(2) None.</td>
<td>(2) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(3) None, except:</td>
<td>(3) None, except as indicated in the market access column.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Only joint ventures with foreign capital contribution not exceeding 50% shall be permitted. 100% foreign-invested enterprises shall be permitted.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(m) Related scientific and technical consulting services (CPC 86751, 86752 and 86753 only)</td>
<td>(1) None, except: companies without a commercial presence may be required to be registered with the competent authority of the Government of Viet Nam under the terms outlined in Viet Nam's applicable laws.</td>
<td>(1) None, except as indicated in the market access column.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(2) None.</td>
<td>(2) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(3) None, except:</td>
<td>(3) None, except as indicated in the market access column.</td>
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</tbody>
</table>

15 The supply of services related to prospecting, surveying, exploration and exploitation is subject to the applicable laws and regulations of Viet Nam.
### Sectors and sub-sectors

<table>
<thead>
<tr>
<th>Sectors and sub-sectors</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Joint ventures with foreign capital contribution not exceeding 51% shall be permitted. 100% foreign-invested enterprises shall be permitted.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td></td>
</tr>
<tr>
<td>Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment)</td>
<td>(1) None.</td>
<td>(1) None.</td>
<td></td>
</tr>
<tr>
<td>(CPC 633)</td>
<td>(2) None.</td>
<td>(2) None.</td>
<td></td>
</tr>
<tr>
<td>None, except: Joint ventures with foreign capital contribution not exceeding 51% shall be permitted. 100% foreign-invested enterprises shall be permitted.</td>
<td>(3) None, except as indicated in the market access column.</td>
<td>(3) None.</td>
<td></td>
</tr>
<tr>
<td>Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td></td>
</tr>
</tbody>
</table>

### COMMUNICATION SERVICES

**B. Courier Services (CPC 7512**)**

* Express delivery services\(^{16}\), i.e. services consisting of collection, sorting, transport and delivery, whether for domestic or foreign destination, of:
  - Written communication\(^{17}\), on any kind of physical medium, including:
    - Hybrid mail service;
    - Direct mail.
  - Except for the handling of items of written communication the price of which is less than:
    - 10 times the tariff for the

 16. Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and address in transit, confirmation of receipt.

17. Written communication includes letters, postcards, hand writings, or printed matters such as books, newspapers, periodicals, magazines, or commercial documents such as bills and invoices, etc.

19. The cross-border supply of service can be performed in association with a local service provider for the collection or delivery.
<table>
<thead>
<tr>
<th>Sectors and sub-sectors</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td>handling of a standard domestic letter in the first weight level for domestic shipments; - US$9 for international shipments; provided that the gross weight of these items is less than 2,000 grams. (b) Parcels** and other goods. * Handling of non-addressed items.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

C. Telecommunication Services

Commitments hereunder are made in accordance with "Notes for Scheduling Basic Telecom Services Commitments" (S/GTB/W/2/REV.1) and "Market Access Limitations on Spectrum Availability" (S/GTB/W/3). For the purpose of these commitments, a "non-facilities based service supplier" means a service supplier which does not own transmission capacity but contracts for such capacity including submarine cable capacity, including on a long-term basis, from a facilities-based supplier. A non facilities-based supplier is not otherwise excluded from owning telecommunications equipment within their premises and permitted public service provision points (POP).

<table>
<thead>
<tr>
<th>Basic telecommunication services</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Voice telephone services (CPC 7521)</td>
<td>(1) None, except: Wire-based and mobile terrestrial services: Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services. Satellite-based services: Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to:</td>
<td>(1) None.</td>
<td>Viet Nam undertakes the obligations in the Reference Paper attached hereto. For consortium submarine cable links where Viet Nam is member, foreign service suppliers shall be permitted to control fully-owned submarine cable transmission capacity (e.g. IRU or consortium ownership) terminating at a licensed cable landing station in Viet Nam, and to provide such capacity to international facilities-based service suppliers licensed in Viet Nam and international VPN and IXP service suppliers licensed in Viet Nam.</td>
</tr>
<tr>
<td>(b) Packet-switched data transmission services (CPC 7523**)</td>
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<tr>
<td>(c) Circuit-switched data transmission services (CPC 7523**)</td>
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<tr>
<td>(d) Telex services (CPC 7523**)</td>
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<tr>
<td>(e) Telegraph services (CPC 7523**)</td>
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<tr>
<td>(f) Facsimile services (CPC 7521** + 7529**)</td>
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<tr>
<td>(g) Private leased circuit services (CPC 7522** + 7523**)</td>
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</tr>
</tbody>
</table>

18 Books, catalogues are included hereunder.
<table>
<thead>
<tr>
<th>Sectors and sub-sectors</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td>(o*) Other services</td>
<td>- Off-shore/on sea based business customers, government institutions, facilities-based service suppliers, radio and television broadcasters, official international organization' representative offices, diplomatic representatives and consulates, high tech and software development parks who are licensed to use satellite-earth stations; - Multinational companies(^2), which are licensed to use satellite-earth stations.</td>
<td>(2) None.</td>
<td>(2) None.</td>
</tr>
<tr>
<td>- Videoconference services (CPC 75292)</td>
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<tr>
<td>- Video Transmission services, excluding broadcasting(^2)</td>
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<tr>
<td>- Radio based services includes:</td>
<td></td>
<td></td>
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<tr>
<td>+ Mobile telephone (terrestrial and satellite)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>+ Mobile data (terrestrial and satellite)</td>
<td></td>
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<tr>
<td>+ Paging</td>
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<td>+ PCS</td>
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<tr>
<td>+ Trunking</td>
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<tr>
<td>- Internet Exchange Service (IXP)(^2)</td>
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</tr>
<tr>
<td>(2) None.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(3) None, except:</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Non facilities-based services:* Joint venture will be allowed without limitation on choice of partner. Foreign capital contribution shall not exceed 65% of legal capital of the joint ventures.

*Facilities-based services:* Joint venture with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 49% of legal capital of the joint ventures.

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\(^{20}\) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

\(^{21}\) Services providing internet access service (IAS) suppliers with connection between them and to the international Internet backbone.

\(^{22}\) A multinational is a corporation which: a) has a commercial presence in Viet Nam; b) operates in at least one other Party; c) has been in operation for at least 5 years; d) is publicly listed on the stock exchange of a Party; and e) is licensed to use satellite services in at least one Party.
<table>
<thead>
<tr>
<th>Sectors and sub-sectors</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>51% gives management control of the joint venture. In the telecommunications sector, foreign investors in BCC will have the possibility to renew current arrangements or to convert them into another form of establishment with conditions no less favourable than those they currently enjoy.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
</tr>
<tr>
<td>Sectors and sub-sectors</td>
<td>Limitations on Market Access</td>
<td>Limitations on National Treatment</td>
<td>Additional Commitments</td>
</tr>
<tr>
<td>--------------------------------------</td>
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</tr>
<tr>
<td>Basic telecommunication services:</td>
<td>(1) None, except: Wire-based and mobile terrestrial services: Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services. Satellite-based services: Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to: - Off-shore/on sea based business customers, government institutions, facilities-based service suppliers, radio and television broadcasters, official international organization' representative offices, diplomatic representatives and consulates, high tech and software development parks who are licensed to use satellite-earth stations;</td>
<td>(1) None.</td>
<td>Viet Nam undertakes the obligations in the Reference Paper attached hereto. For consortium submarine cable links where Viet Nam is member, foreign service suppliers shall be permitted to control fully-owned submarine cable transmission capacity (e.g. IRU or consortium ownership) terminating at a licensed cable landing station in Viet Nam, and to provide such capacity to international facilities-based service suppliers licensed in Viet Nam and international VPN and IXP service suppliers licensed in Viet Nam.</td>
</tr>
<tr>
<td>(o*) Other services</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>- Virtual Private Network (VPN) 23</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(2) None.</td>
<td>(2) None.</td>
<td>(2) None.</td>
<td></td>
</tr>
<tr>
<td>(3) None, except:</td>
<td>(3) None.</td>
<td>(3) None.</td>
<td></td>
</tr>
</tbody>
</table>

23 Services, provided on commercial terms, establishing and managing a private network over public (shared) networks for the purpose of carrying out, on a non-profit basis, voice and data telecommunications between members of a closed user group defined prior to the creation of the VPN. Such group may include a corporate group or organization, or a group of legal entities with an established relationship affiliated through the pursuit of a common interest. Initial members of a closed user group using VPN service must be listed in a dialling or routing plan approved by the Competent Authority and subject to its oversight. VPN service suppliers shall notify to the Competent Authority changes of membership at least two working weeks prior to actually commencing commercial service and can commence commercial service provided that no objection from the Competent Authority is issued during these two weeks. Members are not allowed to resell VPN services to unaffiliated third parties. Virtual private networks are not allowed to carry/transfer traffic of/between unaffiliated third parties. VPN services can be offered by licensed foreign-invested service suppliers bundled with Internet access service and value-added services from (h) to (n).
<table>
<thead>
<tr>
<th>Sectors and sub-sectors</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><em>Non facilities-based services:</em> Joint ventures shall be allowed without limitation on choice of partner. Foreign capital contribution shall not exceed 70% of legal capital of the joint ventures.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td></td>
</tr>
<tr>
<td></td>
<td><em>Facilities-based services:</em> Joint venture with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 49% of legal capital of the joint ventures.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td></td>
</tr>
<tr>
<td>Value-added services</td>
<td>(1) None, except:</td>
<td>(1) None.</td>
<td>Viet Nam undertakes the obligations in the Reference Paper attached hereto.</td>
</tr>
<tr>
<td>(h) Electronic mail</td>
<td><em>Wire-based and mobile terrestrial services:</em> Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) Voice mail</td>
<td><em>Satellite-based services:</em> Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(j) On-line information and database retrieval</td>
<td>- Off-shore/on sea based business customers, government institutions, facilities-based service suppliers, radio and television broadcasters, official international organizations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(k) Electronic data interchange (EDI)</td>
<td></td>
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<tr>
<td>(l) Enhance/value-added facsimile services, incl store and forward, store and retrieve</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>(m) Code and protocol conversion</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sectors and sub-sectors</td>
<td>Limitations on Market Access</td>
<td>Limitations on National Treatment</td>
<td>Additional Commitments</td>
</tr>
<tr>
<td>-------------------------</td>
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</tr>
<tr>
<td>(n) On-line information and data processing (incl. transaction processing) (CPC 843**)</td>
<td>representative offices, diplomatic representatives and consulates, high tech and software development parks who are licensed to use satellite-earth stations; - Multinational companies(^2), which are licensed to use satellite-earth stations.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(2) None. (3) None, except:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Non facilities-based services: Business cooperation contracts or joint ventures will be allowed. Foreign capital contribution shall not exceed 65% of legal capital of the joint ventures.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Facilities-based services: Business cooperation contracts or joint ventures (JV) with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 50% of legal capital of the joint ventures.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>51% gives management control of the joint venture. In the telecommunications sector, foreign investors in BCC will have the possibility to renew current arrangements or to convert them into another form of establishment with conditions no less favourable than those they currently enjoy.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(4) Unbound, except as indicated in the</td>
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<tr>
<td>(4) Unbound, except as indicated in the</td>
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</tbody>
</table>
### Value added services (o) Other
- Internet Access Services IAS

<table>
<thead>
<tr>
<th>Sectors and sub-sectors</th>
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<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Internet Access Services IAS</td>
<td>(1) <em>Wire-based and mobile terrestrial services:</em> None, except: Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services. <em>Satellite-based services:</em> Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to: - Off-shore/on sea based business customers, government institutions, facilities-based services suppliers, radio and television broadcasters, official international organization representative offices, diplomatic representatives and consulates, high tech and software development parks who are licensed to use satellite-earth stations; - Multinational companies, which are licensed to use satellite-earth stations.</td>
<td>(1) None.</td>
<td>Viet Nam undertakes the obligations in the Reference Paper attached hereto.</td>
</tr>
</tbody>
</table>

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24 Services providing internet access to the end users.
<table>
<thead>
<tr>
<th>Sectors and sub-sectors</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td>(2) None.</td>
<td>(2) None.</td>
<td>(3) None.</td>
<td></td>
</tr>
<tr>
<td>(3) Non facilities-based services: Joint ventures with telecommunications suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 65% of legal capital of the joint ventures. Facilities-based services: Joint venture (JV) with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 50% of legal capital of the joint ventures.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td></td>
</tr>
</tbody>
</table>
With regard to motion picture production, distribution and projection services, all films must have their content censored by Viet Nam's competent authorities.

<table>
<thead>
<tr>
<th>Sectors and sub-sectors</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>D. Audiovisual Services</strong></td>
<td></td>
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</tr>
<tr>
<td>(a) Motion picture production</td>
<td>(1) Unbound.</td>
<td>(1) Unbound.</td>
<td></td>
</tr>
<tr>
<td>(CPC 96112, excl. video tape)</td>
<td>(2) Unbound.</td>
<td>(2) Unbound.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(3) Only in the forms of business cooperation contracts or joint ventures with Vietnamese partners who are authorized to provide these services in Viet Nam. Foreign capital contribution may not exceed 51% of the legal capital of the joint venture.</td>
<td>(3) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td></td>
</tr>
<tr>
<td>- Motion picture distribution</td>
<td>(1) Unbound.</td>
<td>(1) Unbound.</td>
<td></td>
</tr>
<tr>
<td>(CPC 96113, excl. video tape)</td>
<td>(2) None.</td>
<td>(2) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(3) Only through business cooperation contract or joint venture with Vietnamese partners who are authorized to provide these services in Viet Nam. Foreign capital contribution shall not exceed 51% of the legal capital of the joint venture.</td>
<td>(3) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td></td>
</tr>
<tr>
<td>(b) Motion picture projection service</td>
<td>(1) Unbound.</td>
<td>(1) Unbound.</td>
<td></td>
</tr>
<tr>
<td>(CPC 96121)</td>
<td>(2) None.</td>
<td>(2) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(3) Only through business cooperation contracts or joint venture with Vietnamese partners who are authorized to provide these services in Viet Nam. Foreign capital contribution shall not exceed 51% of legal capital.</td>
<td>(3) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Viet Nam's houses of culture, film projection place, public cinema</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Mode of delivery:
- (1) Cross-border supply
- (2) Consumption abroad
- (3) Commercial presence
- (4) Presence of natural person

### Sectors and sub-sectors
<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>clubs and societies and mobile projection teams are not allowed to engage in business cooperation contract or joint-venture with foreign service suppliers.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
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<tr>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
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</tbody>
</table>

(e) Sound recording

| (1) Unbound. | (1) Unbound. |
| (2) None. | (2) None. |
| (3) Unbound. | (3) Unbound. |
| (4) Unbound, except as indicated in the horizontal section. | (4) Unbound, except as indicated in the horizontal section. |

### 3. CONSTRUCTION AND RELATED ENGINEERING SERVICES

A. General construction work for building (CPC 512)

| (1) Unbound.* | (1) Unbound.* |
| (2) None. | (2) None. |
| (3) None. | (3) None. |

B. General construction work for civil engineering (CPC 513)

| Branching is allowed. | Branching is allowed. |
| (4) Unbound, except as indicated in the horizontal section. | (4) Unbound, except as indicated in the horizontal section. |

C. Installation and assembly work (CPC 514, 516)

D. Building completion and finishing work (CPC 517)

E. Other (CPC 511, 515, 518)

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* Due to lack of technical feasibility.
<table>
<thead>
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<tbody>
<tr>
<td><strong>4. DISTRIBUTION SERVICES</strong></td>
<td>Measures applicable to all sub-sectors in Distribution Services:</td>
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<tr>
<td></td>
<td>Cigarettes and cigars, books, newspapers and magazines, video records on whatever medium, precious metals and stones, pharmaceutical products and drugs, explosives, processed oil and crude oil, rice, cane and beet sugar are excluded from the commitments.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>A. Commission agents' services</td>
<td>(1) Unbound, except none for:</td>
<td>(1) Unbound, except as indicated in Mode 1, market access column.</td>
<td></td>
</tr>
<tr>
<td>(CPC 621, 61111, 6113, 6121)</td>
<td>- Distribution of products for personal use;</td>
<td></td>
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<tr>
<td></td>
<td>- Distribution of legitimate computer software for personal and commercial use.</td>
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<td></td>
</tr>
<tr>
<td>B. Wholesale trade services</td>
<td>(2) None.</td>
<td>(2) None.</td>
<td></td>
</tr>
<tr>
<td>(CPC 622, 61111, 6113, 6121)</td>
<td>(3) None, except:</td>
<td>(3) None.</td>
<td></td>
</tr>
<tr>
<td>C. Retailing services</td>
<td>Foreign-invested companies engaging in distribution services will be permitted to engage in the commission agents', wholesale and retail business of all legally imported and domestically produced products. The establishment of outlets for retail services (beyond the first one) shall be allowed on the basis of an Economic Needs Test (ENT).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(CPC 631 + 632, 61112, 6113, 6121)</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td></td>
</tr>
</tbody>
</table>

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25 For the purposes of this schedule "pharmaceuticals and drugs" do not include non-pharmaceutical nutritional supplements in tablet, capsule or powdered form.

26 For transparency purposes, this commitment includes multi-level sales by properly trained and certified Vietnamese individual commission agents away from a fixed location for which remuneration is received both for the sales effort and for sales support services that result in additional sales by other contracted distributors.

27 Applications to establish more than one outlet shall be subject to pre-established publicly available procedures, and approval shall be based on objective criteria. The main criteria of the ENT include the number of existing service suppliers in a particular geographic area, the stability of market and geographic scale.
Mode of delivery: (1) Cross-border supply  (2) Consumption abroad  (3) Commercial presence  (4) Presence of natural person

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</tr>
</thead>
</table>
| D. Franchising services (CPC 8929) | (1) (2) None.  
(3) None. Branching is allowed.  
(4) Unbound, except as indicated in the horizontal section. | (1) (2) None.  
(3) None, except that the chief of the branch has to be a resident in Viet Nam.  
(4) Unbound, except as indicated in the horizontal section. |  |

5 EDUCATIONAL SERVICES

Only in technical, natural sciences and technology, business administration and business studies, economics, accounting, international law and language training fields.

With regard to points (C), (D), and (E) below: The education content must be approved by Viet Nam's Ministry of Education and Training.

<table>
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</tr>
</thead>
</table>
| B. Secondary education services (CPC 922) | (1) Unbound.  
(2) None.  
(3) Unbound.  
(4) Unbound, except as indicated in the horizontal section. | (1) Unbound.  
(2) None.  
(3) Unbound.  
(4) Unbound, except as indicated in the horizontal section. |  |
| C. Higher education services (CPC 923) | (1) Unbound.  
(2) None.  
(3) None | (1) Unbound.  
(2) None.  
(3) Foreign teachers who wish to work in foreign-invested schools shall have at least 5 years of teaching experience, and their qualifications shall be recognized by the competent authority. |  |
| D. Adult education (CPC 924) | (1) Unbound.  
(2) None.  
(3) None | (1) Unbound.  
(2) None.  
(3) Foreign teachers who wish to work in foreign-invested schools shall have at least 5 years of teaching experience, and their qualifications shall be recognized by the competent authority. |  |
| E. Other education services (CPC 929 including foreign language training) | (1) Unbound.  
(2) None.  
(3) None | (1) Unbound.  
(2) None.  
(3) Foreign teachers who wish to work in foreign-invested schools shall have at least 5 years of teaching experience, and their qualifications shall be recognized by the competent authority. |  |

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</thead>
</table>
| D. Franchising services (CPC 8929) | (1) (2) None.  
(3) None. Branching is allowed.  
(4) Unbound, except as indicated in the horizontal section. | (1) (2) None.  
(3) None, except that the chief of the branch has to be a resident in Viet Nam.  
(4) Unbound, except as indicated in the horizontal section. |  |
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<tr>
<td><strong>6. ENVIRONMENTAL SERVICES</strong></td>
<td>Access to certain geographic areas may be restricted for national security reasons.</td>
<td></td>
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</tr>
<tr>
<td><strong>A. Sewage Services</strong> (CPC 9401)</td>
<td>(1) Unbound, except related consulting services.</td>
<td>(1) Unbound, except related consulting services.</td>
<td>Foreign companies are allowed to do business activities in Viet Nam in the form of build-operate-transfer (BOT) and build-transfer-operate (BTO).</td>
</tr>
<tr>
<td></td>
<td>(2) None.</td>
<td>(2) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(3) None, except: Confirming that services supplied in the exercise of governmental authority as defined in Article I:3(c) of GATS may be subject to public monopolies or exclusive rights granted to private operators.</td>
<td>(3) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td></td>
</tr>
<tr>
<td><strong>B. Refuse disposal services</strong> (CPC 9402)</td>
<td>(1) Unbound, except related consulting services.</td>
<td>(1) None.</td>
<td>Foreign companies are allowed to do business activities in Viet Nam in the form of build-operate-transfer (BOT) and build-transfer-operate (BTO).</td>
</tr>
<tr>
<td></td>
<td>(2) None.</td>
<td>(2) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(3) None. Confirming that services supplied in the exercise of governmental authority as defined in Article I:3(c) of GATS may be subject to public monopolies or exclusive rights granted to private operators. For the purpose of ensuring public welfare, foreign-invested enterprises are restricted from collecting refuse directly from households. They are only permitted to provide services at the refuse collection points as specified by local municipal and provincial authorities.</td>
<td>(3) None.</td>
<td></td>
</tr>
</tbody>
</table>

28 For greater transparency, this commitment allows the maintenance or adoption of limitations or restrictions for national security reasons that would be justified under Article XIV and Article XIV bis of the GATS.
29 Import of refuse is forbidden by law. Treatment and disposal of hazardous waste is regulated by Law.
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<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
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<tr>
<td>D. Other services</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>- Cleaning services of exhaust gases (CPC 94040) and noise abatement services (CPC 94050)</td>
<td>(1) Unbound, except related consulting services.</td>
<td>(1) Unbound, except related consulting services.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(2) None.</td>
<td>(2) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(3) None, except: Confirming that services supplied in the exercise of governmental authority as defined in Article 1:3(c) of GATS may be subject to public monopolies or exclusive rights granted to private operators.</td>
<td>(3) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td></td>
</tr>
<tr>
<td>- Environmental impact assessment services (CPC 94090*)</td>
<td>(1) None.</td>
<td>(1) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(2) None.</td>
<td>(2) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(3) None.</td>
<td>(3) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
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</tr>
<tr>
<td>Sectors and sub-sectors</td>
<td>Limitations on Market Access</td>
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<tr>
<td>7. FINANCIAL SERVICES</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>A. Insurance and Insurance-Related Services</td>
<td>(1) None for:</td>
<td>(1) None.</td>
<td></td>
</tr>
<tr>
<td>a. Direct insurance</td>
<td>- Insurance services provided to enterprises with foreign-invested capital, foreigners working in Viet Nam;</td>
<td></td>
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<tr>
<td></td>
<td>- Reinsurance services;</td>
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<td></td>
<td>- Insurance services in international transportation, including insurance of risks relating to:</td>
<td></td>
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<tr>
<td></td>
<td>+ international maritime transport and international commercial aviation, with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and</td>
<td></td>
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<tr>
<td></td>
<td>+ goods in international transit;</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>- Insurance broking and reinsurance broking services;</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>- Consultancy, actuarial, risk assessment and claim settlement services.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. Reinsurance and retrocession</td>
<td>(2) None.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c. Insurance intermediation (such as brokerage and agency)</td>
<td>(3) None.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d. Services auxiliary to insurance (such as consultancy, actuarial, risk assessment and claim settlement)</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
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</tr>
<tr>
<td></td>
<td>(2) None.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(3) None.</td>
<td></td>
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<tr>
<td></td>
<td>Non-life branches of foreign insurance enterprises shall be permitted, subject to prudential regulations.</td>
<td></td>
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<td></td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
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<tr>
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</tr>
<tr>
<td><strong>B. Banking and Other Financial Services</strong></td>
<td><strong>Limitations on Market Access</strong></td>
<td><strong>Limitations on National Treatment</strong></td>
<td><strong>Additional Commitments</strong></td>
</tr>
<tr>
<td>Commitments with respect to banking and other financial services are undertaken in accordance with relevant laws and regulations promulgated by competent authorities of Viet Nam to ensure the consistency with Article VI of the GATS and Para 2 (a) of the Annex on Financial Services. As a general rule and on a non-discriminatory basis, the offer of banking and other financial services or products is subject to relevant institutional and juridical form requirements.</td>
<td>(a) Acceptance of deposits and other repayable funds from the public</td>
<td>(1) Unbound, except B(k) and B(l).</td>
<td>(1) Unbound, except B(k) and B(l).</td>
</tr>
<tr>
<td></td>
<td>(b) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction</td>
<td>(2) None.</td>
<td>(2) None.</td>
</tr>
<tr>
<td></td>
<td>(c) Financial leasing</td>
<td></td>
<td>(3) None, except:</td>
</tr>
<tr>
<td></td>
<td>(d) All payment and money transmission services, including credit, charge and debit cards, travellers' cheques and bankers drafts</td>
<td></td>
<td>(a) The conditions for the establishment of a branch of a foreign commercial bank in Viet Nam:</td>
</tr>
<tr>
<td></td>
<td>(e) Guarantees and commitments</td>
<td></td>
<td>- The parent bank has total assets of more than US$20 billion at the end of the year prior to application.</td>
</tr>
<tr>
<td></td>
<td>(f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Money market instrument (including cheques, bills, certificates of deposits);</td>
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<tr>
<td></td>
<td>- Foreign exchange;</td>
<td></td>
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<tr>
<td></td>
<td>- Exchange rate and interest rate instrument incl products such as swaps, forward rate agreements;</td>
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<td></td>
<td>- Bullion.</td>
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<tr>
<td></td>
<td>(g) Money broking</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>(1) Unbound, except B(k) and B(l).</td>
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</tr>
<tr>
<td></td>
<td>(2) None.</td>
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<tr>
<td></td>
<td>(3) None, except:</td>
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</table>


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<tr>
<td>(i) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services</td>
<td>(iii) With respect to foreign financial leasing companies: representative office, joint venture financial leasing company and 100% foreign-invested financial leasing company.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(j) Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments</td>
<td>(b) Equity participation:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(k) Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services</td>
<td>(i) Viet Nam may limit equity participation by foreign credit institutions in equitized Vietnamese state-owned banks to the same level as equity participation by Vietnamese banks.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(l) Advisory, intermediation and other auxiliary financial services on all activities listed in subparagraphs from (a) to (k), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy</td>
<td>(ii) For capital contribution in the form of buying shares, the total equity held by foreign institutions and individuals in each Viet Nam's joint-stock commercial bank may not exceed 30% of the bank's chartered capital, unless otherwise provided by Viet Nam's laws or authorized by a Viet Nam's competent authority.</td>
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- The parent bank has total assets of more than US$10 billion at the end of the year prior to application.
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<tr>
<td>(c) A branch of foreign commercial bank:</td>
<td>(c) The conditions for the establishment of a 100% foreign-invested finance company or a joint venture finance company, a 100% foreign-invested financial leasing company or a joint-venture financial leasing company:</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td></td>
</tr>
<tr>
<td>- is not allowed to open other transaction points outside its branch office.</td>
<td>- The foreign credit institution has total assets of more than US$10 billion at the end of the year prior to application.</td>
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</tr>
<tr>
<td>(d) Foreign credit institutions are allowed to issue credit cards on a national treatment basis.</td>
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</tr>
<tr>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
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<tr>
<td><strong>C. Securities</strong></td>
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</tbody>
</table>
| (f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:  
- Derivative products incl. futures and options;  
- Transferable securities;  
- Other negotiable instruments and financial assets, excluding bullion. | (1) Unbound, except services C(k) and C(l).  
(2) None.  
(3) Foreign securities service suppliers shall be permitted to establish representative offices and joint ventures with Vietnamese partners in which foreign capital contribution not exceeding 49%.  
Securities service suppliers with 100% foreign-invested capital shall be permitted.  
For services from C(i) to C(l), branches of foreign securities services suppliers shall be permitted. | (1) Unbound.  
(2) None.  
(3) None. |
<p>| (g) Participation in issues of all kinds of securities incl. under-writing and placement as an agent (publicly or privately), provision of services related to such issues | (4) Unbound, except as indicated in the horizontal section. | (4) Unbound, except as indicated in the horizontal section. |</p>
<table>
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<tr>
<th>Mode of delivery:</th>
<th>(1) Cross-border supply</th>
<th>(2) Consumption abroad</th>
<th>(3) Commercial presence</th>
<th>(4) Presence of natural person</th>
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</thead>
<tbody>
<tr>
<td><strong>8. HEALTH RELATED AND SOCIAL SERVICES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A. Hospital services (CPC 9311)</td>
<td>(1) None.</td>
<td>(1) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(2) None.</td>
<td>(2) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(3) Foreign service suppliers are permitted to provide services through the establishment of 100% foreign-invested hospital joint venture with Vietnamese partners or through business cooperation contract.</td>
<td>(3) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>The minimum investment capital for a commercial presence in hospital services must be at least US$20 million for a hospital, US$2 million for a policlinic unit and US$200,000 for a specialty unit.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
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<td></td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td></td>
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</tr>
<tr>
<td>B. Medical and dental services (CPC 9312)</td>
<td>(1) None.</td>
<td>(1) None.</td>
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<td></td>
<td>(2) None.</td>
<td>(2) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(3) None, except that: foreign service suppliers are permitted to provide services in the form of joint ventures with Vietnamese partners with no limitation on foreign capital contribution.</td>
<td>(3) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
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</tr>
<tr>
<td><strong>9. TOURISM AND TRAVEL RELATED SERVICES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A. Hotel and restaurant including hotel lodging services (CPC 64110)</td>
<td>(1) None.</td>
<td>(1) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(2) None.</td>
<td>(2) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(3) None.</td>
<td>(3) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td></td>
</tr>
<tr>
<td>- Food serving services (CPC 642) and beverage serving services for consumption on the premise (CPC 643)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. Travel agencies and tour operator services (CPC 7471)</td>
<td>(1) None.</td>
<td>(1) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(2) None.</td>
<td>(2) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(3) None, except that: foreign service suppliers are permitted to provide services in the form of joint ventures with Vietnamese partners with no limitation on foreign capital contribution.</td>
<td>(3) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
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</tr>
<tr>
<td></td>
<td>None, except tourist guides in foreign-invested enterprises shall be Vietnamese citizens. Foreign service supplying enterprises can only do inbound services and domestic travel for inbound tourists as an integral part of inbound</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sectors and sub-sectors</td>
<td>Limitations on Market Access</td>
<td>Limitations on National Treatment</td>
<td>Additional Commitments</td>
</tr>
<tr>
<td>-------------------------</td>
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<td>----------------------------------</td>
<td>------------------------</td>
</tr>
<tr>
<td></td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td></td>
</tr>
</tbody>
</table>

10. RECREATIONAL, CULTURAL AND SPORTING SERVICES

A. Entertainment services (including theatre, live bands and circus services) (CPC 9619)

- (1) Unbound.
- (2) None.
- (3) Unbound except joint ventures with foreign capital contribution not exceeding 49% are permitted.
- (4) Unbound, except as indicated in the horizontal section.

D. Other

- Electronic games business (CPC 964**)

- (1) Unbound.
- (2) None.
- (3) Only through business cooperation contract or joint-venture with Vietnamese partners who are specifically authorized to provide these services. Foreign capital contribution shall not exceed 49% of the legal capital of the joint ventures.
- (4) Unbound, except as indicated in the horizontal section.
<table>
<thead>
<tr>
<th>Sectors and sub-sectors</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td>11. TRANSPORT SERVICES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A. Maritime Transport Services</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) Passenger transportation less cabotage (CPC 7211)</td>
<td>(1) Unbound, except international freight transportation: None.</td>
<td>(1) Unbound, except international freight transportation: None.</td>
<td>The following services at the port are made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions:</td>
</tr>
<tr>
<td></td>
<td>(2) None.</td>
<td>(2) None.</td>
<td>1. Pilgrimage;</td>
</tr>
<tr>
<td></td>
<td>(3) (a) Establishment of registered companies for the purpose of operating a fleet under the national flag of Viet Nam: Foreign service suppliers are permitted to establish joint-ventures with foreign capital contribution not exceeding 49% of total legal capital. Foreign seafarers may be permitted to work in ships under the national flag of Viet Nam (or registered in Viet Nam) owned by joint-ventures in Viet Nam but not exceeding 1/3 of total employees of the ships. The Master or first chief executive must be Vietnamese citizen.</td>
<td>(3) None.</td>
<td>2. Towing and tug assistance;</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3. Provisioning, fuelling and watering;</td>
</tr>
<tr>
<td>(b) Freight transportation less cabotage (CPC 7212)</td>
<td>(1) Unbound, except international freight transportation: None.</td>
<td>(1) Unbound, except international freight transportation: None.</td>
<td>4. Garbage collecting and ballast waste disposal;</td>
</tr>
<tr>
<td></td>
<td>(2) None.</td>
<td>(2) None.</td>
<td>5. Port Captain's/Harbour Master's services;</td>
</tr>
<tr>
<td></td>
<td>(3) (a) Establishment of registered companies for the purpose of operating a fleet under the national flag of Viet Nam: Foreign service suppliers are permitted to establish joint-ventures with foreign capital contribution not exceeding 49% of total legal capital. Foreign seafarers may be permitted to work in ships under the national flag of Viet Nam (or registered in Viet Nam) owned by joint-ventures in Viet Nam but not exceeding 1/3 of total employees of the ships. The Master or first chief executive must be Vietnamese citizen.</td>
<td>(3) None.</td>
<td>6. Navigation aids;</td>
</tr>
<tr>
<td></td>
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<td></td>
<td>7. Shore-based operational services essential to ship operations, including communications, water and electrical supplies;</td>
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<td>8. Emergency repair facilities;</td>
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<tr>
<td></td>
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<td></td>
<td>9. Anchorage, berth and berthing services;</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>10. Access to maritime agency services.</td>
</tr>
</tbody>
</table>

30 With respect to the access to and use of maritime agency services mentioned in the Additional Commitments column, where road, rail, inland waterways, coastal and inland shipping, and related auxiliary services are not otherwise fully covered in the schedule, a multimodal transport operator shall have the ability to access Vietnamese maritime agency services suppliers to rent, hire or charter trucks, railway carriages, or barges and related equipment, for the purpose of onward forwarding of international cargoes carried by sea.
<table>
<thead>
<tr>
<th>Sectors and sub-sectors</th>
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<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td>(b) Other forms of commercial presence for the supply of international maritime transport services[^31]: Foreign shipping companies can establish 100% foreign-invested enterprises.</td>
<td>Foreign-invested enterprises are only permitted to carry out activities from (1) to (7) as indicated below:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Marketing and sales maritime transport services through direct contact with customers, from quotation to invoicing;</td>
<td></td>
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<tr>
<td>2. Acting on behalf of the cargo owners;</td>
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<tr>
<td>3. Provision of required business information;</td>
<td></td>
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<tr>
<td>4. Preparation of documentation concerning transport documents including customs documents, or other documents related to the origin and character of the goods transported;</td>
<td></td>
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<tr>
<td>5. Provision of maritime transport services including cabotage services by Vietnamese flagged vessels for the supply of integrated transport services.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Acting on behalf of the company, organising the call of the ship or taking over cargoes when required;</td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

[^31]: "Other forms of commercial presence for the supply of international maritime transport services" means the ability for foreign shipping companies to undertake locally activities which are related to the cargoes carried by them and necessary for the supply of the integrated transport service to their customers, within which the international maritime transport constitutes a substantial elements and is supplied by the concerned foreign shipping company.
<table>
<thead>
<tr>
<th>Sectors and sub-sectors</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>7.</strong> Negotiate and sign contracts for road, rail, inland waterways transportation related to cargoes transported by the company.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td></td>
</tr>
<tr>
<td><strong>Maritime Auxiliary Services</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Container handling services (CPC 7411)</td>
<td>(1) Unbound.</td>
<td>(1) Unbound.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(2) None.</td>
<td>(2) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(3) None, except that joint ventures with foreign capital contribution not exceeding 50% can be established.</td>
<td>(3) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td></td>
</tr>
<tr>
<td>- Customs Clearance Services</td>
<td>(1) Unbound.*</td>
<td>(1) Unbound.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(2) None.</td>
<td>(2) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(3) None, except that joint ventures can be established with no foreign ownership limitation.</td>
<td>(3) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td></td>
</tr>
<tr>
<td>- Container Station and Depot Services</td>
<td>(1) Unbound.*</td>
<td>(1) Unbound.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(2) None.</td>
<td>(2) None.</td>
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</tr>
<tr>
<td></td>
<td>(3) None.</td>
<td>(3) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td></td>
</tr>
<tr>
<td><strong>B. Internal Waterways Transport</strong></td>
<td>(1) Unbound.</td>
<td>(1) Unbound.</td>
<td></td>
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<tr>
<td></td>
<td>(2) None.</td>
<td>(2) None.</td>
<td></td>
</tr>
</tbody>
</table>

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32 Public utility concession or licensing procedures may apply in case of occupation of the public domain.

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

A commitment on this mode of delivery is not feasible.

34 "Container station and depot services" means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.
<table>
<thead>
<tr>
<th>Sectors and sub-sectors</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Passenger transport (CPC 7221)</td>
<td>(3) Foreign service suppliers are permitted to provide services only through the establishment of joint ventures with Vietnamese partners in which the capital contribution of foreign side not exceeding 49% of total legal capital. (4) Unbound, except as indicated in the horizontal section.</td>
<td>(3) None.</td>
<td></td>
</tr>
<tr>
<td>(b) Freight transport (CPC 7222)</td>
<td></td>
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<tr>
<td>C. Air Transport Services</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) Sales and marketing air products services</td>
<td>(1) None. (2) None. (3) Airlines are permitted to provide service in Viet Nam through their ticketing offices or agents in Viet Nam. (4) Unbound, except as indicated in the horizontal section.</td>
<td>(1) None. (2) None. (3) None.</td>
<td></td>
</tr>
<tr>
<td>(b) Computer reservation services</td>
<td>(1) None, except the foreign service supplier must use public telecommunication network under the management of Viet Nam telecommunication authority. (2) None, except as indicated in Mode 1. (3) None, except as indicated in Mode 1. (4) Unbound, except as indicated in the horizontal section.</td>
<td>(1) None. (2) None. (3) None.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
</tr>
<tr>
<td>(c) Maintenance and repair of aircraft (CPC 8868**)</td>
<td>(1) None. (2) None. (3) 100% foreign-invested enterprises shall be allowed. (4) Unbound, except as indicated in the horizontal section.</td>
<td>(1) None. (2) None. (3) None.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
</tr>
<tr>
<td>E. Rail Transport Services</td>
<td>(1) Unbound. (2) None. (3) Unbound except: Foreign suppliers are permitted to provide freight transport services through the</td>
<td>(1) Unbound. (2) None. (3) Unbound.</td>
<td></td>
</tr>
<tr>
<td>(a) Passenger transportation (CPC 7111)</td>
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</tr>
</tbody>
</table>
Mode of delivery: (1) Cross-border supply  (2) Consumption abroad  (3) Commercial presence  (4) Presence of natural person

<table>
<thead>
<tr>
<th>Sectors and sub-sectors</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td>(b) Freight transportation (CPC 7112)</td>
<td>establishment of joint ventures with Vietnamese partners in which the capital contribution of foreign side not exceeding 49% of the total legal capital. (4) Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td></td>
</tr>
<tr>
<td>F. Road Transport Services</td>
<td>(a) Passenger transportation (CPC 7121+7122)</td>
<td>(1) Unbound. (2) None. (3) None, except: Foreign service suppliers are permitted to provide passenger and freight transport services through business cooperation contracts or joint-ventures with the capital contribution of foreign side not exceeding 49%. Subject to the needs of the market, joint-ventures with foreign capital contribution not exceeding 51% may be established to provide freight transport services. 100% of joint-venture's drivers shall be Vietnamese citizen. (4) Unbound, except as indicated in the horizontal section.</td>
<td>(1) Unbound. (2) None. (3) None.</td>
</tr>
<tr>
<td>(b) Freight transportation (CPC 7123)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>H. Services Auxiliary to all Modes of Transport</td>
<td>(a) Container handling services, except services provided at airports (part of CPC 7411)</td>
<td>(1) Unbound. (2) None. (3) Foreign service suppliers are only permitted to provide services through the establishment of joint ventures with Vietnamese partners</td>
<td>(1) Unbound. (2) None. (3) None.</td>
</tr>
</tbody>
</table>

35 The criteria taken into account are among others: creation of new jobs; positive foreign currency balance; introduction of advanced technology, including management skill; reduced industrial pollution; professional training for Vietnamese workers; etc.
<table>
<thead>
<tr>
<th>Sectors and sub-sectors</th>
<th>Limitations on Market Access</th>
<th>Limitations on National Treatment</th>
<th>Additional Commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>with the capital contribution of foreign side not exceeding 50%. Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td></td>
</tr>
<tr>
<td>(b) Storage and warehouse services (CPC 742)</td>
<td>(1) Unbound.</td>
<td>(1) Unbound.</td>
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</tr>
<tr>
<td></td>
<td>(2) None.</td>
<td>(2) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(3) None.</td>
<td>(3) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
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</tr>
<tr>
<td>(c) Freight transport agency services (CPC 748)</td>
<td>(1) Unbound, except freight brokerage services: None</td>
<td>(1) Unbound, except freight brokerage services: None</td>
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</tr>
<tr>
<td></td>
<td>(2) None.</td>
<td>(2) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(3) Foreign service suppliers are only permitted to provide services through the establishment of joint ventures with Vietnamese partners.</td>
<td>(3) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td></td>
</tr>
<tr>
<td>(d) Other (part of CPC 749)</td>
<td>(1) Unbound, except freight brokerage services: None</td>
<td>(1) Unbound, except freight brokerage services: None</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(2) None.</td>
<td>(2) None.</td>
<td></td>
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<tr>
<td></td>
<td>(3) None.</td>
<td>(3) None.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
<td>(4) Unbound, except as indicated in the horizontal section.</td>
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</tr>
</tbody>
</table>

36 Including freight forwarding services. These services mean the activities consisting of organizing and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.

37 A commitment on this mode of delivery is not feasible.

37 Include the following activities: bill auditing; freight brokerage services; freight inspection, weighing and sampling services; freight receiving and acceptance services; transportation document preparation services. These services are provided on behalf of cargo owners.
REFERENCE PAPER

I. SCOPE

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

Definitions

Users mean service consumers and service suppliers.

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

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

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

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

1. Competitive safeguards

1.1 Prevention of anti-competitive practices in telecommunications

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

1.2 Safeguards

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

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

2. Interconnection

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

2.2 Interconnection to be ensured

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

(a) under non-discriminatory terms, conditions (including technical standards and specifications) and rates and of a quality no less favourable than that provided for its own like services or for like services of non-affiliated service suppliers or for its subsidiaries or other affiliates;
(b) in a timely fashion, on terms, conditions (including technical standards and specifications) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the supplier need not pay for network components or facilities that it does not require for the service to be provided; and

(c) upon request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

2.3 Public availability of the procedures for interconnection negotiations

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

2.4 Transparency of interconnection arrangements

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

2.5 Interconnection: dispute settlement

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

(a) at any time; or

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

3. Universal service

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

4. Public availability of licensing criteria

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

(a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence; and

(b) the terms and conditions of individual licenses.

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

5. Independent regulators

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

6. Allocation and use of scarce resources

Any procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, will be carried out in an objective, timely, transparent and non-discriminatory manner. The current state of allocated frequency bands will be made publicly available, but detailed identification of frequencies allocated for specific government uses is not required.
**LIST OF ARTICLE 8.3 EXEMPTIONS**

<table>
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<tr>
<th>Sectors or sub-sectors</th>
<th>Description of measures (to be applied to sector) indicating its inconsistency with Article 8.3</th>
<th>Countries to which the measures applied</th>
<th>Intended duration</th>
<th>Conditions creating the need for the MFN exemption</th>
</tr>
</thead>
<tbody>
<tr>
<td>All sectors</td>
<td>Measures extending preferential treatment pursuant to bilateral investment treaties.</td>
<td>All countries that have signed bilateral investment treaties with Viet Nam.</td>
<td>Indefinite</td>
<td>Foster investment in Viet Nam.</td>
</tr>
<tr>
<td>Commercial presence.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Audiovisual services</td>
<td>Measures based upon co-production agreements of audiovisual works, which confer National Treatment to audiovisual works covered by such agreements.</td>
<td>WTO Members with which such bilateral or plurilateral agreements are in force, now or in the future.</td>
<td>Indefinite</td>
<td>The aim of these agreements is to promote cultural links between the countries concerned.</td>
</tr>
<tr>
<td>- Production, distribution and projection of television programmes and cinematographic works.</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Audiovisual services</td>
<td>Measures granting the benefit of support programmes to audiovisual works, and suppliers of such works meeting origin criteria.</td>
<td>WTO Members with which bilateral and plurilateral agreements have been signed in the area of cultural cooperation.</td>
<td>Indefinite</td>
<td>These programmes aim at preserving and promoting the cultural identity of countries with which Viet Nam has long-standing cultural links.</td>
</tr>
<tr>
<td>- Production and distribution of audiovisual works through broadcasting transmission to the public.</td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>Audiovisual services</td>
<td>Measures which extend National Treatment to audiovisual works which meet certain origin criteria regarding access to broadcasting transmission.</td>
<td>WTO Members with which bilateral or plurilateral agreements have been concluded in the area of cultural cooperation.</td>
<td>Indefinite</td>
<td>These measures aim, within the sector, to promote cultural values both within Viet Nam, and with other countries, including in the region.</td>
</tr>
<tr>
<td>- Production and distribution of audiovisual works</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Maritime transport.</td>
<td>Measures based upon agreements covering the normal business operations of fully owned subsidiaries of foreign shipping companies.</td>
<td>All WTO Members with whom maritime transport cooperation may be desirable.</td>
<td>5 years</td>
<td>Bilateral Agreements.</td>
</tr>
<tr>
<td>Sea-transport services:</td>
<td>The three sub-sectors are subject to preferential treatment under Maritime Agreement between Viet Nam and Singapore.</td>
<td>Republic of Singapore.</td>
<td>10 years</td>
<td>Bilateral Agreement.</td>
</tr>
<tr>
<td>- Internal road freight transportation by lorry; - cargo storage and warehousing; and - container yard.</td>
<td></td>
<td></td>
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</tbody>
</table>
CHAPTER 9
INVESTMENT

Section A : Investment

Article 9.1 : Scope

1. This Chapter shall apply to measures adopted or maintained by a Party relating to:

   (a) investors of the other Party;

   (b) covered investments; and

   (c) with respect to Article 9.9, all investments in the territory of the Party.¹

2. For greater certainty, this Chapter does not bind either Party in relation to any act or fact that took place or any situation that ceased to exist before the date of entry into force of this Agreement.

3. This Chapter shall not apply to:

   (a) measures adopted or maintained by a Party relating to government procurement;

   (b) subsidies or grants provided by a Party or to any condition attached to the receipt or continued receipt of such subsidies or grants, except for Article 9.9, whether or not such subsidies or grants are offered exclusively to domestic investors or investments; or

   (c) measures adopted or maintained by a Party affecting the supply of services by a service supplier of the other Party in its territory pursuant to Chapter 8 (Trade in Services) regardless of whether or not specific services sectors² are scheduled in the Party’s Schedule of Specific Commitments in Annex 8-D (Schedule of Specific Commitments).

4. Notwithstanding subparagraph 3(c), Articles 9.5 through 9.8 and 9.14, and Section B³ shall apply, mutatis mutandis, to any measure affecting the supply of service by a service

¹ For greater certainty, an investor of a non-Party shall not claim any right based on this Chapter.

² For the purposes of the relationship between Chapter 8 (Trade in Services) and this Chapter, the Parties confirm that services encompass any service in any sector including, but not limited to those classified in service sectors, subsectors and activities under the Services Sectoral Classification List of the WTO contained in the document MTN.GNS/W/120, dated 10 July 1991.

³ For greater certainty, the Annexes and exceptions to the above mentioned Articles are an integral part of this paragraph.
supplier of a Party through commercial presence\(^4\) in the territory of the other Party pursuant to the provisions of Chapter 8 (Trade in Services), only to the extent that they relate to a covered investment.

**Article 9.2 : Relation to Chapter 8 (Trade in Services)**

In the event of any inconsistency between this Chapter and Chapter 8 (Trade in Services), Chapter 8 (Trade in Services) shall prevail to the extent of the inconsistency.

**Article 9.3 : National Treatment**

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

**Article 9.4 : Most-Favored-Nation Treatment**

1. Each Party shall accord to investors of the other Party treatment no less favorable than that it accords, in like circumstances, to investors of any non-Party with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments in its territory.

2. Each Party shall accord to covered investments treatment no less favorable than that it accords, in like circumstances, to investments in its territory of investors of any non-Party with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments.

3. The treatment, as set out in paragraphs 1 and 2, shall not include:

   (a) any preferential treatment accorded to investors or their investments under any existing bilateral, regional or international agreements or any forms of economic or regional cooperation with any non-Party; and

   (b) any existing or future preferential treatment accorded to investors or their investments in any agreement or arrangement between or among ASEAN Member States.

4. Notwithstanding paragraphs 1 and 2, if a Party accords more favorable treatment to investors of any non-Party or their investments by virtue of any future agreements or arrangements to which the Party is a party, it shall not be obliged to accord such treatment to investors of the other Party or their investments. However, upon request of the other Party, it shall accord adequate opportunity to negotiate the benefits granted therein.

\(^4\) Commercial presence shall have the same meaning as that in Chapter 8 (Trade in Services).
Article 9.5 : Standard of Treatment

1. Each Party shall accord to covered investments fair and equitable treatment and full protection and security in accordance with customary international law.

2. The concepts of “fair and equitable treatment” and “full protection and security” in this Article do not require treatment in addition to or beyond that which is required by the applicable rules of customary international law and do not create additional substantive rights. For greater certainty:

   (a) “fair and equitable treatment” includes the obligation not to deny justice in criminal, civil or administrative adjudicatory proceedings in accordance with the principle of due process; and

   (b) “full protection and security” requires each Party to provide the level of police protection related to physical security of covered investments required under customary international law.

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

Article 9.6 : Compensation for Losses

1. Each Party shall accord to investors of the other Party, and to covered investments, treatment no less favorable than that accorded, in like circumstances, to its own investors or to investors of any non-Party, with respect to measures it adopts or maintains relating to losses suffered by investments in its territory due to war or other armed conflict, or revolt, insurrection, riot, or other civil strife.

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

   (a) requisitioning of its covered investment or part thereof by the latter’s forces or authorities; or

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

the latter Party shall provide the investor restitution, compensation, or both, as appropriate, for such loss. Any compensation shall be prompt, adequate, and effective.

Article 9.7 : Expropriation and Compensation

5 This Article shall be interpreted in accordance with Annex 9-A.
6 This Article shall be interpreted in accordance with Annex 9-B.
1. Neither Party may expropriate or nationalize a covered investment either directly or indirectly through measures equivalent to expropriation or nationalization (hereinafter referred to as “expropriation”), except:

(a) for a public purpose;

(b) in a non-discriminatory manner;

(c) on payment of prompt, adequate, and effective compensation; and

(d) in accordance with due process of law.

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

(a) be paid without undue delay;

(b) be equivalent to the fair market value of the expropriated investment immediately before the expropriation occurred, or at the time when the expropriation was publicly announced, whichever is applicable;

(c) not reflect any change in value occurring because the intended expropriation had become known earlier; and

(d) be fully realizable and freely transferable.

3. The compensation referred to in subparagraph 1(c) shall include appropriate interest at a commercially reasonable rate for that currency, accrued from the date of expropriation until the date of payment. The compensation, including any accrued interest, shall be payable either in the currency of the expropriating Party, or if requested by the investor, in a freely usable currency.

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

5. Notwithstanding paragraphs 1 through 4, in the case where Viet Nam is the expropriating Party, any measure of expropriation relating to land, which shall be as defined in its existing domestic laws and regulations on the date of entry into force of this Agreement, shall be, for a purpose, and upon payment, of compensation, made in accordance with the aforesaid laws and regulations. Such compensation shall be subject to any subsequent amendment to the aforesaid laws and regulations relating to the amount of compensation where such amendment follows the general trends in the market value of the land.

6. This Article shall not apply to the issuance of compulsory licenses granted in relation to intellectual property rights, or to the revocation, limitation, or creation of intellectual property rights, in accordance with the TRIPS Agreement.
**Article 9.8 : Transfers**

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

   (a) the initial capital and additional amounts to maintain or increase the investment;

   (b) profits, dividends, capital gains, and proceeds from the sale of all or any part of the covered investment or from the partial or complete liquidation of the covered investment;

   (c) interest, royalty payments, management fees, and technical assistance and other fees;

   (d) payments made under a contract, including a loan agreement;

   (e) payments made pursuant to Articles 9.6 and 9.7; and

   (f) payments arising out of the settlement of a dispute.

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

3. Each Party shall permit returns in kind relating to a covered investment to be made as authorized or specified in a written agreement between the Party and a covered investment or an investor of the other Party.

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

   (a) bankruptcy, insolvency, or the protection of the rights of creditors;

   (b) issuing, trading, or dealing in securities, futures, options, or derivatives;

   (c) criminal or penal offenses;

   (d) financial reporting or record keeping of transfers when necessary to assist law enforcement or financial regulatory authorities;

   (e) ensuring compliance with orders or judgments in judicial or administrative proceedings;

   (f) social security, public retirement or compulsory savings scheme;

   (g) severance entitlement of employees; and

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For greater certainty, Annex 9-C applies to this Article.
(h) taxation.

**Article 9.9 : Performance Requirements**

1. Neither Party shall impose or enforce any of the following requirements, relating to the establishment, acquisition, expansion, management, conduct, operation, or sale or other disposition of an investment in its territory of an investor of a Party or of a non-Party:

   (a) to achieve a given level or percentage of domestic content;

   (b) to purchase, use, or accord a preference to goods produced in its territory, or to purchase goods from persons in its territory;

   (c) to relate the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with investments of the investor;

   (d) to restrict sales of goods in its territory that such investment of the investor produces or provides by relating such sales to the volume or value of its exports or foreign exchange earnings;

   (e) to export a given level or percentage of goods;

   (f) to transfer a particular technology, a production process, or other proprietary knowledge to a person in its territory; or

   (g) to supply exclusively from the territory of that Party the goods that such investment produces to a specific regional market or to the world.

2. Paragraph 1 shall not be construed to prevent a Party from conditioning the receipt or continued receipt of an advantage, relating to the establishment, acquisition, expansion, management, conduct, operation, or sale or other disposition of an investment in its territory of an investor of the other Party or a non-Party, on compliance with any of the requirements set forth in subparagraphs 1(e) through 1(g).

3. For greater certainty, paragraphs 1 and 2 shall not apply to any requirement other than the requirements set out in those paragraphs.

4. This Article does not preclude enforcement of any commitment, undertaking, or requirement between private parties.

5. Nothing in this Article shall be construed to derogate from the rights and obligations of the Parties under the Agreement on Trade-Related Investment Measures in Annex 1A to the WTO Agreement.

**Article 9.10 : Senior Management and Boards of Directors**

9-6
1. Neither Party may require an enterprise of that Party that is a covered investment to appoint to senior management positions natural persons of any particular nationality.

2. A Party may require that a majority of the board of directors, or any committee thereof, of an enterprise of that Party that is a covered investment, be of a particular nationality, or resident in the territory of the Party, provided that the requirement does not materially impair the ability of the investor to exercise control over its investment.

**Article 9.11 : Denial of Benefits**

1. A Party may deny the benefits of this Chapter to an investor of the other Party that is an enterprise of such other Party and to investments of that investor if:

   (a) persons of a non-Party own or control the enterprise; and

   (b) the denying Party adopts or maintains measures with respect to the non-Party or a person of the non-Party that prohibit transactions with the enterprise or that would be violated or circumvented if the benefits of this Chapter were accorded to the enterprise or to its investments.

2. A Party may deny the benefits of this Chapter to an investor of the other Party that is an enterprise of such other Party and to investments of that investor if the enterprise has no substantial business activities in the territory of the other Party and persons of a non-Party, or of the denying Party, own or control the enterprise. The denying Party shall, to the extent practicable, notify the other Party before denying the benefits. If the denying Party provides such notice, it shall consult with the other Party upon the other Party’s request.

**Article 9.12 : Non-Conforming Measures**

1. Articles 9.3, 9.4, 9.9, and 9.10 shall not apply to:

   (a) any existing non-conforming measure that is maintained by a Party at

      (i) the central level of government, as set out by that Party in Annex I; or

      (ii) a local level of government;\(^8\)

   (b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or

   (c) an amendment to any non-conforming measure referred to in subparagraph (a) to the extent that the amendment does not decrease the conformity of the measure, as it existed at the date of entry into force of Annex I, with Articles 9.3, 9.4, 9.9, and 9.10.

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\(^8\) For Korea, “local level of government” means a local government as defined in the *Local Autonomy Act*. 

9-7
2. Articles 9.3, 9.4, 9.9, and 9.10 shall not apply to any measure that a Party adopts or maintains with respect to sectors, subsectors, or activities, as set out in Annex II.

3. Neither Party may, under any measure adopted after the date of entry into force of this Agreement and covered by Annex II, require an investor of the other Party, by reason of its nationality, to sell or otherwise dispose of an investment existing at the time the measure becomes effective.

4. Nothing in this Chapter shall be construed to derogate from the rights and obligations under international agreements in respect of protection of intellectual property rights to which the Parties are party, including the TRIPS Agreement and other treaties concluded under the auspices of the World Intellectual Property Organization.

5. The Parties shall begin negotiations on Annexes I and II immediately after the entry into force of this Agreement with a view to concluding them within one year from the date of entry into force of this Agreement:

(a) Articles 9.3, 9.4, 9.9, and 9.10 shall not apply until Annexes I and II have entered into force; and

(b) The Parties shall make best endeavor to reflect the most advanced level of liberalization commitments in the Schedules of their agreements on investment at the time of the negotiations to ensure the overall balance of benefits of the Parties.  

Article 9.13: Special Formalities and Information Requirements

1. Nothing in Article 9.3 shall be construed to prevent a Party from adopting or maintaining a measure that prescribes special formalities in connection with covered investments, such as a requirement that covered investments be legally constituted under its domestic laws and regulations, provided that such formalities do not materially impair the protections afforded by the Party to investors of the other Party and covered investments pursuant to this Chapter.

2. Notwithstanding Articles 9.3 and 9.4, a Party may require an investor of the other Party or its covered investment to provide information concerning that investment solely for informational or statistical purposes. The Party shall protect any confidential business information from any disclosure that would prejudice the competitive position of the investor or the covered investment. Nothing in this paragraph shall be construed to prevent a Party from otherwise obtaining or disclosing information in connection with the equitable and good faith application of its domestic laws and regulations.

9 For greater certainty, the negotiations on Schedules to Annexes I and II do not affect the scope of this Chapter and paragraphs 1 through 4 of this Article.

10 For greater certainty, for Viet Nam, this requirement includes the requirement that the covered investment to be registered in accordance with the laws and regulations of Viet Nam.
Article 9.14: Subrogation

1. Where a Party or an agency authorized by that Party has granted a contract of insurance or any form of financial guarantee against non-commercial risks with regard to a covered investment by one of its investors in the territory of the other Party and when payment has been made under this contract or financial guarantee by the former Party or the agency authorized by it, the latter Party shall recognize the rights of the former Party or the agency authorized by the former Party by virtue of the principle of subrogation to the rights of the investor.\(^{11}\)

2. Where a Party or the agency authorized by the Party has made a payment to its investor and has taken over the rights and claims of the investor, that investor shall not, unless authorized to act on behalf of the Party or the agency authorized by the Party, making the payment, pursue those rights and claims against the other Party.

Section B: Investor-State Dispute Settlement

Article 9.15: Scope of Investor-State Dispute Settlement\(^{12}\)

1. This Section shall apply to investment disputes between a Party and an investor of the other Party concerning a claim that the former Party has breached an obligation under Section A, other than Articles 9.11 through 9.14 and the breach has caused loss or damage, by reason of, or arising out of, that breach to:

   (a) the investor in relation to its covered investments; or

   (b) the covered investment that has been made by that investor,

relating to the management, conduct, operation or sale or other disposition of a covered investment.

2. A natural person possessing the nationality or citizenship of a Party shall not pursue a claim against that Party under this Chapter.

Article 9.16: Consultation and Negotiation

In the event of an investment dispute, the disputing investor and the disputing Party shall initially seek to resolve the dispute through consultation and negotiation, which may include the use of non-binding third-party procedures. Consultations shall be held within 30 days of the submission of the notice of intent to submit a claim to arbitration, unless the disputing parties agree otherwise.

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\(^{11}\) For greater certainty, the subrogated or transferred right or claim shall not be greater than the original right or claim of the investor.

\(^{12}\) An investment may not make a claim under this Section.
Article 9.17: Notice of Intent to Submit a Claim to Arbitration

1. The disputing investor shall deliver to the disputing Party written notice of its intent to submit a claim to arbitration (hereinafter referred to as the “Notice of Intent”) at least 90 days before submitting the claim. The Notice of Intent shall specify:

(a) the name and address of the disputing investor;
(b) the provisions of this Chapter alleged to have been breached and any other relevant provisions;
(c) the legal and the factual basis for the claim, including the measures at issue; and
(d) the relief sought and the approximate amount of damages claimed.

2. The disputing investor shall also deliver with its Notice of Intent, evidence establishing that it is an investor of the other Party.

Article 9.18: Conditions Precedent to Submission of a Claim to Arbitration

1. A disputing investor may submit a claim to arbitration pursuant to Article 9.15 only if:

(a) the disputing investor consents to arbitration in accordance with the procedures set out in this Agreement;
(b) at least six months have elapsed since the events giving rise to the claim;
(c) not more than three years have elapsed from the date on which the disputing investor first acquired, or should have first acquired, knowledge of the alleged breach and knowledge that the disputing investor has incurred loss or damage thereby;
(d) the disputing investor has delivered the Notice of Intent required under Article 9.17; and
(e) the disputing investor and, where the claim is for loss or damage to an interest in an enterprise of the other Party that is a juridical person that the disputing investor owns or controls directly or indirectly, the enterprise, waive their right to initiate before an administrative tribunal or court under the domestic laws and regulations of any Party, or other dispute settlement procedures, proceedings with respect to the measure of the disputing Party that is alleged to be a breach referred to in paragraph 1 of Article 9.15, except for proceedings for interim injunctive relief, not involving the payment of damages, before an administrative tribunal or court under the domestic laws and regulations of the disputing Party.¹³

¹³ For greater certainty, the interim injunctive relief can be pursued only if the action is brought for the sole purpose of preserving the disputing investor’s rights and interests during the pendency of the arbitration.
2. A consent and waiver required by this Article shall be delivered to the disputing Party and shall be included in the submission of a claim to arbitration.

3. A waiver from the enterprise under subparagraph 1(e) shall not be required only if a disputing Party has deprived a disputing investor of control of the enterprise.

4. Failure to meet any of the conditions provided for in paragraphs 1 through 3 nullifies the consent of the Parties given in Article 9.20.

Article 9.19: Submission of a Claim to Arbitration

1. A disputing investor who meets the conditions provided for in Article 9.18 may submit the claim to arbitration:  

   (a) under the ICSID Convention and the ICSID Rules of Procedure for Arbitration Proceedings, if both Parties are party to the ICSID Convention;

   (b) under the ICSID Additional Facility Rules, if only one Party is a party to the ICSID Convention;

   (c) under the UNCITRAL Arbitration Rules; or

   (d) if the disputing parties agree, to any other arbitration institution or under any other arbitration rules.

2. The applicable arbitration rules shall govern the arbitration unless they are modified by this Section.

3. Once the investor has submitted the dispute to the courts or administrative tribunals of the disputing Party or any of the arbitration mechanisms provided for in paragraph 1, such choice of forum shall be final.

4. A claim shall be deemed submitted to arbitration under this Section when:

   (a) the request for arbitration under paragraph 1 of Article 36 of the ICSID Convention is received by the Secretary-General;

   (b) the notice of arbitration under Article 2 of Schedule C of the ICSID Additional Facility Rules is received by the Secretary-General;

   (c) the notice of arbitration given under the UNCITRAL Arbitration Rules is received by the disputing Party; or

   (d) the notice of, or request for, arbitration referred to under any arbitral institution

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For greater certainty, a disputing investor may submit the dispute referred to in Article 9.15 to the courts or administrative tribunals of the disputing Party.
or arbitral rules selected under subparagraph 1(d) is received by the disputing Party.

**Article 9.20 : Consent to Arbitration**

1. Each Party consents to the submission of a claim to arbitration in accordance with the procedures set out in this Agreement.

2. The consent given in paragraph 1 and the submission by a disputing investor of a claim to arbitration shall satisfy the requirements of:

   (a) Chapter II of the ICSID Convention and the ICSID Additional Facility Rules for written consent of the parties; and

   (b) Article II of the New York Convention for an agreement in writing.

**Article 9.21 : Arbitrators**

1. Except in respect of a Tribunal established pursuant to Article 9.22, and unless the disputing parties agree otherwise, the Tribunal shall be composed of three arbitrators, one arbitrator appointed by each of the disputing parties and the third, who shall be the presiding arbitrator, appointed by agreement of the disputing parties.

2. Arbitrators must:

   (a) have expertise or experience in public international law, international trade or international investment rules, or the resolution of disputes arising under international trade or international investment agreements; and

   (b) be independent of, and not be affiliated with or take instructions from, either Party or the disputing investor.

3. The disputing parties should agree on the arbitrators’ remuneration. If the disputing parties do not agree on such remuneration before the Tribunal is constituted, the prevailing ICSID rate for arbitrators applies.

4. If a Tribunal, other than a Tribunal established pursuant to Article 9.22, is not constituted within 90 days from the date that a claim is submitted to arbitration, the Appointing Authority, at the request of either disputing party, shall appoint, in his or her discretion, the arbitrator or arbitrators not yet appointed. The presiding arbitrator shall not be a national of either Party.

**Article 9.22 : Consolidation**

1. A Tribunal established under this Article shall be established under the UNCITRAL Arbitration Rules and shall conduct its proceedings in accordance with those Rules, unless otherwise provided for in this Section.
2. If a Tribunal established under this Article is satisfied that claims submitted to arbitration under Article 9.19 have a question of law or fact in common, the Tribunal may, in the interests of fair and efficient resolution of the claims, and after hearing the disputing parties, by order:

   (a) assume jurisdiction over, and hear and determine together, all or part of the claims; or

   (b) assume jurisdiction over, and hear and determine one or more of the claims, the determination of which it believes would assist in the resolution of the others.

3. A disputing Party that seeks an order under paragraph 2 shall request that the Appointing Authority establish a Tribunal and shall specify in the request:

   (a) the name of the disputing investors against which the order is sought;

   (b) the nature of the order sought; and

   (c) the grounds for the order sought.

4. The disputing Party shall deliver a copy of the request to the disputing investors against which the order is sought.

5. The Secretary-General shall, within 60 days of receipt of the request, establish a Tribunal composed of three arbitrators who shall be chosen at the discretion of the Secretary-General.

6. If a Tribunal is established pursuant to this Article, a disputing investor that has submitted a claim to arbitration pursuant to Article 9.19 and that has not been named in paragraph 2 may submit a written request to the Tribunal that it be included in an order made pursuant to paragraph 2, and shall specify in the request:

   (a) the name and address of the disputing investor;

   (b) the nature of the order sought; and

   (c) the grounds for the order sought.

7. A Tribunal established pursuant to Article 9.19 does not have jurisdiction to decide a claim, or a part of a claim, over which a Tribunal established pursuant to this Article has assumed jurisdiction.

**Article 9.23: Conduct of the Arbitration**

1. Upon request of the Tribunal, on written notice to the disputing parties, the non-disputing Party may make oral or written submissions to a Tribunal on a question of interpretation of this Agreement. Upon request of a disputing party, the non-disputing Party
shall submit its oral submission in writing.

2. Unless otherwise agreed by the disputing parties, a Tribunal shall hold an arbitration in the territory of a Party that is party to the New York Convention, selected in accordance with:

(a) the ICSID Additional Facility Rules, if the arbitration is under those Rules or the ICSID Convention; or

(b) the UNCITRAL Arbitration Rules, if the arbitration is under those Rules.

3. Unless otherwise agreed by the disputing parties, the Tribunal may determine a place for meetings and hearings, other than the legal place of arbitration. In doing so, the Tribunal shall take into consideration, its convenience for the parties and the arbitrators, the location of the subject matter, and the proximity of the evidence.

4. If issues relating to jurisdiction or admissibility are raised as preliminary objections, the Tribunal shall, whenever possible, decide the matter before proceeding to the merits. The disputing parties shall be given a reasonable opportunity to present their views and observations to the Tribunal. If the Tribunal decides that the claim is manifestly without merit, or is otherwise not within the jurisdiction or competence of the Tribunal, it shall render an award to that effect.

5. The Tribunal may, if warranted, award the prevailing party reasonable costs and fees incurred in submitting or opposing the objection. In determining whether such an award is warranted, the Tribunal shall consider whether either the claim or the objection was frivolous or manifestly without merit, and shall provide the disputing parties a reasonable opportunity to comment.

6. The Tribunal may order an interim measure of protection to preserve the rights of a disputing party, or to ensure that the Tribunal’s jurisdiction is made fully effective, including an order to preserve evidence in the possession or control of a disputing party or to protect the Tribunal’s jurisdiction. The Tribunal shall not order the seizure of assets nor may it prevent the application of the measure alleged to constitute a breach referred to in Article 9.15. For the purposes of this Article, an order shall include a recommendation.

7. Unless otherwise agreed by the disputing parties, the language of the arbitration proceedings, including hearings, decisions, and awards, shall be:

(a) Korean and English if Korea is a disputing Party; and

(b) Vietnamese and English if Viet Nam is a disputing Party.

Article 9.24 : Joint Interpretation

1. The interpretation by the Joint Committee of a provision of this Agreement shall be binding on a Tribunal established under this Section and an award under this Section shall be consistent with that interpretation.

15 For greater certainty, “a provision of this Agreement” includes all the Annexes to this Agreement.
2. If the disputing Party asserts as a defense that the measure alleged to be a breach is within the scope of a reservation or exception set out in Annex I or II, the Tribunal shall, upon request of that disputing Party, request the Joint Committee to interpret the issue. Within 60 days of delivery of the request, the Joint Committee shall submit in writing its interpretation to the Tribunal. The interpretation shall be binding on the Tribunal. If the Joint Committee fails to submit an interpretation within 60 days, the Tribunal shall decide the issue.

Article 9.25: Final Award

1. If the Tribunal makes a final award against a disputing Party, the Tribunal may award, separately or in combination, only:
   
   (a) monetary damages and any applicable interest; or
   
   (b) restitution of property, in which case the award shall provide that the disputing Party may pay monetary damages and any applicable interest in lieu of restitution.

   The Tribunal may also award costs in accordance with the applicable arbitration rules.

2. The Tribunal shall not order a disputing Party to pay punitive damages.

Article 9.26: Finality and Enforcement of an Award

1. An award made by the Tribunal does not have binding force except between the disputing parties and in respect of that particular case.

2. Subject to paragraph 3 and the applicable review procedure for an interim award, a disputing party shall abide by and comply with an award without delay.

3. A disputing party shall not seek enforcement of a final award until:

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

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

   (ii) revision or annulment proceedings have been completed; or

   (b) in the case of a final award under the ICSID Additional Facility Rules or the UNCITRAL Arbitration Rules:

   (i) 90 days have elapsed from the date the award was rendered and no disputing party has commenced a proceeding to revise, set aside, or annul the award; or
(ii) a court has dismissed or allowed an application to revise, set aside, or annul the award, and there is no further appeal.

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

5. The mechanism for the settlement of investment disputes established under this Section is without prejudice to the rights and obligations of the Parties under Chapter 15 (Dispute Settlement).

6. A disputing party may seek to enforce an arbitration award under the ICSID Convention, or the New York Convention.

7. A claim that is submitted to arbitration under this Section is considered to arise out of a commercial relationship or transaction for the purposes of Article I of the New York Convention.

Article 9.27: Service of Documents

Notices and other documents shall be delivered to a Party at the place named for that Party below:

(a) for Korea:
International Legal Affairs Division
Ministry of Justice
Building #1, Government Complex-Gwacheon
47, Gwamun-ro, Gwacheon-si, Gyeonggi-do
Republic of Korea; and

(b) for Viet Nam:
Ministry of Justice of Viet Nam
60, Tran Phu Street, Ha Noi
Viet Nam;

or their respective successors.

Section C: Definitions

Article 9.28: Definitions

For the purposes of this Chapter:

Appointing Authority means:

(a) in the case of arbitration or conciliation under the ICSID or ICSID Additional Facility Rules in subparagraphs 1(a) and 1(b) of Article 9.19, Secretary-General of ICSID;
(b) in the case of arbitration under the UNCITRAL Rules in subparagraph 1(c) of Article 9.19, the Secretary-General of the Permanent Court of Arbitration; or

(c) any person as agreed between the disputing parties;

**covered investment** means, with respect to a Party, an investment in its territory of an investor of the other Party, in existence as of the date of entry into force of this Agreement or established, acquired or expanded thereafter, and has been admitted\(^{16}\) in accordance with its domestic laws and regulations;

**disputing investor** means an investor that makes a claim under Section B;

**disputing parties** means a disputing investor and a disputing Party;

**disputing Party** means a Party against which a claim is made under Section B;

**disputing party** means either a disputing investor or a disputing Party;

**enterprise** means any entity constituted or organized under applicable laws and regulations, whether or not for profit, and whether privately or governmentally owned or controlled, including any corporation, trust, partnership, sole proprietorship, joint venture, or association, and a branch\(^{17}\) of an enterprise;

**enterprise of a Party** means an enterprise constituted or organized under the domestic laws and regulations of a Party, and a branch\(^{18}\) located in the territory of a Party and carrying out business activities there;

**freely usable currency** means any currency designated as such by the International Monetary Fund (IMF) under its Articles of Agreement and any amendments thereto;

**ICSID** means the International Centre for Settlement of Investment Disputes (ICSID) established by the ICSID Convention;

**ICSID Additional Facility Rules** means the *Rules Governing the Additional Facility for the Administration of Proceedings by the Secretariat of the International Centre for Settlement of Investment Disputes*;

**ICSID Convention** means the *Convention on the Settlement of Investment Disputes between States and Nationals of Other States*, done at Washington, 18 March 1965;

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\(^{16}\) For greater certainty, for Viet Nam, “has been admitted” means “has been specifically registered or approved in writing, as the case may be.”

\(^{17}\) For greater certainty, a branch of a legal entity of a non-Party shall not be considered as an enterprise of a Party.

\(^{18}\) For greater certainty, the branch in this term is that of an enterprise organized and constituted under the laws of that Party. A branch of a legal entity of a non-Party shall not be considered as an enterprise of a Party.
**investment** means every asset that an investor owns or controls, that has the characteristics of an investment, such as the commitment of capital or other resources, the expectation of gain or profit, or the assumption of risk. Forms that an investment may take include:

(a) an enterprise;
(b) shares, stock, and other forms of equity participation in an enterprise and rights derived therefrom including futures and options;
(c) bonds, debentures, loans and other forms of debt instruments of an enterprise including rights derived therefrom;
(d) turnkey, construction, management, production, concession, revenue-sharing, and other business concessions conferred by laws or under contract;
(e) intellectual property rights; and
(f) other tangible or intangible, movable or immovable property, and related property rights, such as leases, mortgages, liens, and pledges,

but **investment** does not include claims to payment that arise solely from:

(g) the commercial contracts for the sale of goods or services by a natural person or an enterprise in the territory of a Party to a natural person or an enterprise in the territory of the other Party; or
(h) the extension of credit in connection with a commercial transaction, such as trade financing;

**investor of a non-Party** means, with respect to a Party, an investor that is seeking to make, is making, or has made an investment in the territory of that Party, that is not an investor of either Party;

**investor of a Party** means a natural person or an enterprise of a Party, a Party that is seeking to make, is making, or has made an investment in the territory of the other Party;

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

20 Some forms of debt, such as bonds, debentures, and long-term notes, are more likely to have the characteristics of an investment, while other forms of debt are less likely to have such characteristics.

21 Business concessions may include investment funds for projects such as Build-Operate and Transfer (BOT) and Build-Operate and Own Schemes (BOO).

22 For greater certainty, the Parties understand that an investor that “is seeking to make” an investment refers to an investor of a non-Party that has taken active steps to initiate a notification or approval process, where applicable, for making an investment.

23 For greater certainty, a Party may not pursue a claim against the other Party under Section B in all circumstances.
natural person of a Party means any natural person possessing the nationality or citizenship of that Party in accordance with its domestic laws and regulations;


non-disputing Party means the Party of the disputing investor;

returns means amounts yielded by or derived from an investment particularly, though not exclusively, any profits, interests, capital gains, dividends, royalties or fees;

Secretary-General means the Secretary-General of ICSID; and

UNCITRAL Arbitration Rules means the arbitration rules of the United Nations Commission on International Trade Law as revised in 2010.25

24 For greater certainty, the Parties understand that an investor that “is seeking to make” an investment refers to an investor of the other Party that has taken active steps to initiate a notification or approval process, where applicable, for making an investment.

25 For greater certainty, UNCITRAL Rules on Transparency in Treaty-based Investor-State Arbitration shall not be applied in this Chapter.
ANNEX 9-A

CUSTOMARY INTERNATIONAL LAW

The Parties confirm their shared understanding that “customary international law” generally and as specifically referenced in Article 9.5 and Annex 9-B results from a general and consistent practice of States that they follow from a sense of legal obligation. With regard to Article 9.5, the applicable rules of customary international law refer to all customary international law principles that protect the economic rights and interests of aliens.
ANNEX 9-B

EXPROPRIATION

The Parties confirm their shared understanding that:

(a) an action or a series of actions by a Party cannot constitute an expropriation unless it interferes with a tangible or intangible property right in an investment;

(b) paragraph 1 of Article 9.7 addresses two situations. The first is direct expropriation, where a covered investment is nationalized or otherwise directly expropriated through formal transfer of title or outright seizure;

(c) the second situation addressed by paragraph 1 of Article 9.7 is indirect expropriation, where an action or a series of actions by a Party has an effect equivalent to direct expropriation without formal transfer of title or outright seizure:

(i) the determination of whether an action or a series of actions by a Party, in a specific fact situation, constitutes an indirect expropriation, requires a case-by-case, fact-based inquiry that considers all relevant factors relating to the investment, including:

(A) the economic impact of the government action, although the fact that an action or a series of actions by a Party has an adverse effect on the economic value of an investment, standing alone, does not establish that an indirect expropriation has occurred;

(B) the extent to which the government action interferes with distinct, reasonable investment-backed expectations; and

(C) the character of the government action, including its objectives and context.\(^{26}\);

(ii) except in rare circumstances, such as, for example, when an action or a series of actions is extremely severe or disproportionate in light of its purpose or effect, non-discriminatory regulatory actions by a Party that are designed and applied to protect legitimate public welfare objectives, such as public health, safety, the environment, do not constitute indirect expropriations.\(^{27, 28}\)

\(^{26}\) For greater certainty, for Korea, relevant considerations may include whether the government action imposes a special sacrifice on the particular investor or investment that exceeds what the investor or investment should be expected to endure for the public interest.

\(^{27}\) For greater certainty, this subparagraph includes the right of the Party to exercise its regulatory actions in accordance with its Constitution.

\(^{28}\) For greater certainty, the list of “legitimate public welfare objectives” in this subparagraph is not exhaustive. It may include measures such as the real estate price stabilization (through, for example, measures to improve the housing conditions for low-income households).
ANNEX 9-C

TRANSFERS

1. Nothing in this Chapter or Chapter 8 (Trade in Services) shall be construed to prevent a Party from adopting or maintaining temporary safeguard measures with regard to payments and capital movements:
   
   (a) in the event of serious balance of payments or external financial difficulties or threat thereof; or
   
   (b) where, in exceptional circumstances, payments and capital movements cause or threaten to cause serious economic or financial disturbance or serious difficulties for the operation of monetary policy or exchange rate policy in either Party.

2. The measures referred to in paragraph 1:
   
   (a) shall be phased out within one year or when conditions would no longer justify their institution or maintenance;\(^{29}\)
   
   (b) shall be consistent with the Articles of Agreement of the International Monetary Fund (hereinafter referred to as “Articles of Agreement”), as may be amended;
   
   (c) shall not exceed those necessary to deal with the circumstances described in paragraph 1;
   
   (d) shall avoid unnecessary damage to the commercial, economic, or financial interests of the other Party;
   
   (e) shall be temporary and phased out progressively as the situation calling for imposition of such measures improves;
   
   (f) shall promptly be notified to the other Party; and
   
   (g) shall be applied in a manner consistent with Articles 9.3 and 8.2 (National Treatment) and Articles 9.4 and 8.3 (Most-Favored-Nation Treatment) subject to the Schedules set out in Annexes I and II\(^{30}\) and Annex 8-D (Schedule of Specific Commitments).\(^{31}\)

\(^{29}\) For greater certainty, the measures may be extended beyond the one year period should conditions warrant.

\(^{30}\) This subparagraph shall not apply until the Parties’ Schedules to Annexes I and II have entered into force.

\(^{31}\) For greater certainty, the measures referred to in paragraph 1 which are within the scope of this Chapter shall be applied in a manner consistent with Articles 9.3 and 9.4 subject to the Schedules set out in Annexes I and II, and the measures referred to in paragraph 1 which are within the scope of Chapter 8 shall be applied in a manner consistent with Articles 8.2 and 8.3 subject to the Schedules set out in Annex 8-D(Schedule of Specific Commitments), respectively.
3. Nothing in this Chapter or Chapter 8 (Trade in Services) shall be regarded to affect the rights enjoyed and obligations undertaken by a Party as party to the Articles of Agreement, including the use of exchange actions which are in conformity with the Articles of Agreement.
CHAPTER 10
ELECTRONIC COMMERCE

Article 10.1 : General Provisions

The Parties recognize the economic growth and opportunity that electronic commerce provides, and the importance of promoting electronic commerce between the Parties, enhancing cooperation between the Parties regarding the development of electronic commerce, and promoting the wider use of electronic commerce globally.

Article 10.2 : Customs Duties

1. A Party may not impose customs duties on electronic transmissions in compliance with any agreement relating to electronic commerce under the WTO, to which both Parties are party.

2. For greater certainty, nothing in paragraph 1 shall preclude a Party from imposing internal taxes, fees, or other internal charges on content transmitted electronically.

Article 10.3 : Electronic Authentication, Electronic Signatures and Digital Certificates

1. Each Party shall endeavor to adopt or maintain legislation for electronic authentication that would:

   (a) permit parties to an electronic transaction to mutually determine the appropriate authentication technologies and implementation models for their electronic transactions;

   (b) permit parties to an electronic transaction to have the opportunity to prove that their electronic transaction complies with the Party’s domestic laws and regulations in respect to electronic authentication; and

   (c) not limit the recognition of authentication technologies and implementation models.

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

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

Article 10.4 : Domestic Regulatory Frameworks
Each Party shall endeavor to adopt or maintain its domestic laws and regulations governing electronic transactions taking into account the *UNCITRAL Model Law on Electronic Commerce* 1996.

**Article 10.5 : Online Consumer Protection**

1. The Parties shall endeavor to adopt or maintain transparent measures to protect consumers from fraudulent and deceptive commercial practices when they engage in electronic commerce.

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

**Article 10.6 : Personal Data Protection**

1. Each Party shall endeavor to adopt or maintain legislative measures which ensure the protection of the personal data of the users of electronic commerce. In the development of personal data protection standards in electronic commerce, each Party recognizes the importance of taking into account the international standards and the criteria of relevant international organizations.

2. Each Party recognizes the necessity of taking an adequate level of safeguards for the protection of personal data of the users of electronic commerce that is transferred between the Parties.

**Article 10.7 : Paperless Trading**

1. Each Party shall endeavor to make electronic versions of its trade administration documents publicly available.

2. Each Party shall endeavor to accept trade administration documents submitted electronically as the legal equivalent of the paper version of those documents.  

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

**Article 10.8 : Cooperation on Electronic Commerce**

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

2 For Viet Nam, the obligation may be applied, where possible, in compliance with its domestic laws and regulations on respective sectors.
1. Recognizing the global nature of electronic commerce, the Parties shall maintain mechanisms on cooperation, including research and training activities, which would enhance the development of electronic commerce. These may include, but are not limited to:

(a) the electronic signatures and the electronic authentication;

(b) the security of electronic commerce, including protection of personal data and online consumers and facilitation of prompt investigation and resolution of fraudulent incidents;

(c) the promotion of the use of electronic versions of trade administration documents used by either Party;

(d) exploring ways to provide assistance between the Parties in implementing an electronic commerce legal framework; and

(e) actively participating in regional and multilateral fora to promote development of electronic commerce.

2. The Parties shall endeavor to share information and experiences on laws and regulations relating to electronic commerce and to assist small and medium enterprises to overcome the obstacles encountered in the use of electronic commerce.

3. Each Party shall, to the extent possible, make cooperative efforts with competent authorities when personal data transferred across its borders are leaked.

4. The Parties recognize the importance of cooperation between their respective national consumer protection authorities on activities related to cross-border electronic commerce in order to enhance consumer welfare.

**Article 10.9 : Definitions**

For the purposes of this Chapter:

**digital certificates** means electronic documents or files that are issued or otherwise linked to a participant in an electronic communication or transaction for the purpose of establishing the participant’s identity;

**electronic signature** means data in electronic form in, affixed to or logically associated with, a data message, which may be used to identify the signatory in relation to the data message and to indicate the signatory’s approval of the information contained in the data message; and

**trade administration documents** means forms issued or controlled by a Party which must be completed by or for an importer or exporter in relation to the import or export of goods.
CHAPTER 11
COMPETITION

Article 11.1: Objectives

The Parties recognize the importance of undistorted competition in their trade relations. The Parties understand that proscribing anti-competitive practices of enterprises, implementing competition laws and policies, and cooperating on competition issues contribute to preventing the benefits of trade liberalization from being undermined and to promoting economic efficiency and consumer welfare.

Article 11.2: Principles in Law Enforcement

1. Each Party shall adopt or maintain comprehensive competition laws that promote competition in its market by proscribing anti-competitive practices, and shall take appropriate actions with respect to anti-competitive practices with the objective of promoting economic efficiency and consumer welfare.

2. Each Party shall maintain an authority or authorities responsible for the enforcement of its competition laws.

3. The enforcement of a Party’s competition laws shall be consistent with the principles of transparency, timeliness, non-discrimination and procedural fairness.

Article 11.3: Implementation

1. The Parties recognize the value of making the enforcement of their competition laws as transparent as possible and shall endeavor to publish or otherwise make publicly available their laws and regulations addressing fair competition, including information on any exemption provided under such laws and regulations.

2. Each Party shall ensure that any exemption provided under its competition laws shall be transparent and undertaken on the grounds of public policy or public interest.

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For greater clarity, the respective competition laws shall effectively address:

(a) agreements between enterprises, decisions by associations of enterprises and concerted practices which have as their object or effect the prevention of new entry into the market, restriction or distortion of competition;

(b) abuses by one or more enterprises of a dominant or monopoly position; and

(c) economic concentrations which are conduct of enterprises comprising merger of enterprises, consolidation of enterprises, acquisition of an enterprise, joint venture between enterprises, and other forms of concentration of enterprises.
3. Each Party shall ensure that all official decisions by its competition authorities finding a violation of its competition laws are in writing and set out any relevant findings of fact and the reasoning and legal analysis on which the decisions are based. Each Party shall further ensure that the decisions are notified to the persons concerned. The version of the decisions may omit business confidential information that is protected by its domestic laws and regulations from public disclosure.

4. Upon request of the other Party, a Party shall make available to the requesting Party public information concerning the enforcement policies and practices of its competition laws.

5. Each Party shall ensure that a person subject to investigation is afforded the opportunity to be heard and to present evidence in a hearing. Each Party shall also provide a person subject to the imposition of a sanction or remedy for violation of its competition laws with the opportunity to raise complaint about the sanction or remedy through administrative and judicial review in accordance with its competition laws.

Article 11.4 : Application of Competition Laws

1. All enterprises engaged in economic activities, regardless of their ownership, whether state or private, shall be subject to the competition legislation referred to in Article 11.2, in so far as the application of such rules does not obstruct the performance, in law and in fact, of the particular public tasks assigned to them.

2. Each Party shall ensure that enterprises operating in the state-monopolized sectors and domains do not adopt or maintain any anti-competitive practices based on its competition laws.

Article 11.5 : Cooperation

1. The Parties recognize the importance of cooperation and coordination between their respective competition authorities to promote the effective enforcement of their respective competition laws and to fulfill the objectives of this Agreement. The Parties agree to cooperate in a manner compatible with their respective laws, regulations and important interests, and within their reasonably available resources.

2. Each Party, through its competition authority, shall notify the competition authority of the other Party of an enforcement activity regarding anti-competitive practices in due course when the competition authority of a Party becomes aware that the important interests of the other Party are likely to be affected, provided that it is not contrary to each Party’s competition laws and does not affect any investigations being carried out.

3. The competition authority of a Party may request coordination from the competition authority of the other Party with respect to a specific case, when important interests of the requesting Party are substantially affected. Such request is without prejudice to the full freedom of the final decision of the competition authority concerned. The other Party may accord sympathetic considerations to such request, as appropriate and in accordance with its competition laws.
Article 11.6 : Exchange of Information

The competition authority of a Party shall, upon request of the competition authority of the other Party, endeavor to provide available information to facilitate effective enforcement of its competition laws provided that it is not confidential information.

Article 11.7 : Confidentiality

1. Each Party shall maintain the confidentiality of any information provided in confidence by the competition authority of the other Party.

2. The competition authority of a Party shall not disclose such information to any entity that is not authorized by the competition authority providing the information.

Article 11.8 : Consultation

1. To foster mutual understanding between the Parties or to address specific matters that arise under this Chapter and without prejudice to the autonomy of each Party to develop, maintain and enforce its competition laws and policies, a Party shall, upon request of the other Party, enter into consultations on issues raised by the requesting Party. In its request, the Party shall indicate, if relevant, how the matter affects trade or investment between the Parties.

2. The Party to which a request for consultations has been addressed shall accord sympathetic consideration to the concerns of the other Party.

Article 11.9 : Technical Assistance

The Parties may engage in technical assistance activities subject to their reasonably available resources in the field of competition, including:

(a) exchange of experience regarding the promotion and enforcement of competition laws and policies;

(b) exchange of publicly available information about competition laws and policies;

(c) exchange of officials for training purposes;

(d) exchange of consultants and experts on competition laws and policies;

(e) participation of officials as lecturers, consultants, or participants at training courses on competition laws and policies;
(f) participation of officials in advocacy programs;

(g) exchange of information and experiences on activities related to competition advocacy and the promotion of competition culture; and

(h) any other form of technical cooperation as agreed by the Parties.

Article 11.10: Dispute Settlement

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

Article 11.11: Definitions

For the purposes of this Chapter:

competition authority means:

(a) for Korea, the Korea Fair Trade Commission; and

(b) for Viet Nam, Vietnam Competition Authority and Vietnam Competition Council;

or their respective successors; and

competition laws means:

(a) for Korea, the Monopoly Regulation and Fair Trade Act and its implementing regulations;

(b) for Viet Nam, Competition Law of Viet Nam and its implementing regulations; and

(c) any change that the above-mentioned legislation may undergo after the entry into force of this Agreement.
CHAPTER 12
INTELLECTUAL PROPERTY

Article 12.1 : Objectives

The objectives of this Chapter are to:

(a) enhance the role of intellectual property in promoting economic and social development, particularly in relation to technological innovation, transfer and dissemination of technology and trade;

(b) reduce impediments to trade and investment through effective and adequate creation, utilization, protection and enforcement of intellectual property rights, taking into account the different levels of economic development and capacity as well as differences in their national legal systems;

(c) maintain an appropriate balance between the rights of intellectual property owners and the legitimate interests of users and the community in subject matters protected by intellectual property; and

(d) ensure that the intellectual property rights are effectively enforced with a view, inter alia, to eliminating trade in goods infringing intellectual property rights and that measures and procedures for enforcement do not themselves become barriers to legitimate trade.

Article 12.2 : General Principles

1. Each Party shall provide adequate, effective, and non-discriminatory protection of intellectual property rights, and provide for appropriate measures for the enforcement of such rights.

2. In respect of all categories of intellectual property covered in this Chapter, each Party shall accord to nationals of the other Party treatment no less favorable than that it accords to its own nationals with regard to the protection and enjoyment of such intellectual property rights and any benefit derived from such rights in accordance with Articles 3 and 5 of the TRIPS Agreement.

1 For the purposes of this Article, the term “nationals” shall have the same meaning as in the TRIPS Agreement.

2 For the purposes of this paragraph, “protection” shall have the same meaning as in the TRIPS Agreement, and shall include:

(a) matters affecting the availability, acquisition, scope, maintenance, and enforcement of intellectual property rights as well as matters affecting the use of intellectual property rights specifically covered by this Chapter; and

(b) the rights and obligations concerning encrypted program-carrying satellite signals set out in Article 12.8.
3. Each Party shall be free to determine the appropriate method of implementing the provisions of this Chapter within its own legal system and practice.

4. Each Party shall recognize the underlying public policy objectives of national systems for the protection of intellectual property, including developmental and technological objectives. Nothing in this Chapter shall be construed to prevent a Party from taking any action which it considers necessary for protection of its essential security interests.

**Article 12.3 : Affirmation of International Agreement**

1. Each Party affirms its existing rights and obligations under the TRIPS Agreement and other intellectual property agreements to which both Parties are party. Nothing in this Chapter shall derogate from existing rights and obligations that the Parties have to each other under such agreements.

2. Each Party will make reasonable efforts to ratify or accede to the following agreements:

   (a) the *World Intellectual Property Organization* (hereinafter referred to as “WIPO”) *Copyright Treaty* (1996); and

   (b) the *WIPO Performances and Phonograms Treaty* (1996).

When a Party intends to accede to any of the treaties above, it may seek cooperation from the other Party to support its accession to and implementation of such treaties.

**Article 12.4 : More Extensive Protection**

Each Party may, but shall not be obliged to, provide more extensive protection for intellectual property rights under its domestic laws and regulations than this Chapter requires, provided that such protection does not contravene this Chapter.

**Article 12.5 : Trademarks**

*Trademarks Protection*

1. Each Party shall ensure adequate and effective protection of trademark in accordance with the TRIPS Agreement. However, neither Party may deny registration of a trademark solely on the grounds that the sign of which it is composed is figurative elements or the shape of goods or of their packaging.

2. Each Party shall provide that the owner of a registered trademark shall have the exclusive right to prevent all third parties not having the owner’s consent from using in the course of trade identical or similar signs, for goods or services that are identical or similar to those goods or services in respect of which the owner’s trademark is registered, where such
use would result in a likelihood of confusion. In the case of the use of an identical sign, for identical goods or services, a likelihood of confusion shall be presumed.

Exceptions to Trademarks Rights

3. Each Party may provide limited exceptions to the rights conferred by a trademark, such as fair use of descriptive terms, provided that such exceptions take account of the legitimate interests of the owner of the trademark and of third parties.

Well-Known Trademarks

4. Neither Party may require as a condition for determining that a trademark is well-known that the trademark has been registered in the Party.

5. Article 6bis of the Paris Convention for the Protection of Industrial Property (1967) shall apply, mutatis mutandis, to goods or services that are not identical or similar to those identified by a well-known trademark, whether registered or not, provided that use of that trademark in relation to those goods or services would indicate a connection between those goods or services and the owner of the trademark, and provided that the interests of the owner of the trademark are likely to be damaged by such use.

6. Each Party shall provide for appropriate measures to refuse an application or cancel a registration and prohibit the use of a trademark that is identical or similar to a well-known trademark, for identical or similar goods or services, if the use of that trademark is likely to:

   (a) cause confusion with;

   (b) mislead, or deceive the connection between the trademark with the owner of; or

   (c) cause harm to the reputation of,

   the prior well-known trademark.

The Parties are encouraged to apply the same measures, mutatis mutandis, to goods or services that are related to those identified by the well-known trademark.

Registration and Applications of Trademarks

7. Each Party shall provide a system for the registration of trademarks, in which the reasons for a refusal to register a trademark shall be communicated in writing and may be provided electronically to the applicant, who will have the opportunity to contest such refusal and to judicially appeal a final refusal.

8. Each Party shall introduce the possibility to oppose trademark applications.

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3 For the purposes of determining whether a mark is well-known, neither Party may require that the reputation of the trademark extend beyond the sector of the public that normally deals with the relevant goods or services.
9. Each Party shall provide that initial registration and each renewal of registration of a trademark shall be for a term of no less than 10 years.

**Article 12.6 : Protection against Unfair Competition**

1. Each Party shall provide effective protection against unfair competition. Any act of competition contrary to honest practices in industrial or commercial matters constitutes an act of unfair competition. The following in particular shall be prohibited:

   (a) all acts of such a nature as to create confusion by any means whatever with the establishment, the goods, or the industrial or commercial activities, of a competitor;

   (b) false allegations in the course of trade of such a nature as to discredit the establishment, the goods, or the industrial or commercial activities, of a competitor;

   (c) indications or allegations the use of which in the course of trade is liable to mislead the public as to the nature, the manufacturing process, the characteristics, the suitability for their purpose, or the quantity, of the goods; and

   (d) acts of using, or acquiring or holding the right to use, a domain name identical with or confusingly similar to well-known trademark in each Party for the purposes specified in that Party's domestic laws and regulations, such as the intention to gain unfair profit or to cause damage to another person.

2. Each Party shall ensure in its domestic laws and regulations adequate and effective protection of undisclosed information in accordance with Article 39 of the TRIPS Agreement.

3. Each Party shall establish appropriate remedies to prevent or punish acts of unfair competition. In particular, each Party shall ensure that any person that considers its business interests to be damaged by an act of unfair competition may bring legal action and request suspension or prevention of the act, destruction of the goods which constitute the act, removal of materials and implements used for the act, or damages to compensate for the injury which result from the act, unless otherwise provided for in the domestic laws and regulations of the Party.

**Article 12.7 : Patents**

1. Each Party shall make patents available for any invention, whether a product or process, in all fields of technology, provided that the invention is new, involves an inventive step, and is capable of industrial application.

2. Each Party may exclude from patentability:
(a) inventions, the prevention within its territory of the commercial exploitation of which is necessary to protect ordre public or morality, including to protect human, animal, or plant life or health or to avoid serious prejudice to the environment, provided that such exclusion is not made merely because the exploitation is prohibited by its domestic laws and regulations;

(b) diagnostic, therapeutic, and surgical methods for the treatment of humans or animals; and

(c) plants and animals other than micro-organisms, and essentially biological processes for the production of plants or animals other than non-biological and microbiological processes.

3. Each Party may provide limited exceptions to the exclusive rights conferred by a patent, provided that such exceptions do not unreasonably conflict with a normal exploitation of the patent and do not unreasonably prejudice the legitimate interests of the patent owner, taking account of the legitimate interests of third parties.

4. Each Party shall disregard information contained in public disclosures used to determine if an invention is novel or has an inventive step if the public disclosure:

(a) was made or authorized by the patent applicant, or made without authorization by the patent applicant, in accordance with its domestic laws and regulations; and

(b) occurred within six months prior to the date of filing of the application in the territory of the Party.

Accelerated Examination

5. Each Party may, in accordance with domestic laws and regulations, provide an applicant with accelerated examination for the patent application on conditions that the claimed invention is:

(a) being practiced after publication of the application by a person, other than the applicant; or

(b) being practiced or being prepared to practice by the patent applicant.

Article 12.8 : Copyright and Related Rights

Protection of Copyright and Related Rights

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4 The Parties agree to review the expansion of the exceptions to the novelty and inventiveness requirements for patentability contained in this subparagraph, when necessary.
1. Each Party shall provide that authors, performers, producers of phonograms and broadcasting organizations have the right to authorize or prohibit all reproductions of their works, performances, phonograms and broadcasts, in any manner or form.

2. Each Party shall provide that persons that directly or indirectly use phonograms already published for commercial purposes for broadcasting are not required to obtain permission but must pay remunerations to performers and producers of phonograms.

Collective Management of Rights

3. The Parties recognize the importance of collective management societies for copyright and related rights, in order to ensure an effective management of the rights entrusted to them, and an equitable distribution of the collected remunerations, which are proportional to the utilization of the works, performances, or phonograms, in a context of transparency and good management practices, according to the laws and regulations of each Party.

4. Each Party shall endeavor to facilitate the establishment of arrangements between their respective collecting societies for the purposes of mutually ensuring easier access to and delivery of content between the Parties, as well as ensuring mutual transfer of royalties for use of the Parties’ works or other copyright-protected subject matters. Each Party shall endeavor to improve transparency with respect to the execution of the task of their respective collecting societies.

Protection of Encrypted Program-Carrying Satellite Signals

5. Each Party shall provide administrative or criminal measures in accordance with its domestic laws and regulations for the following actions:

   (a) to manufacture, assemble, modify, import, export, sell, lease, or otherwise distribute a device or system, knowing or having reason to know that the device or system is primarily of assistance in decoding an encrypted program-carrying satellite signal without the authorization of the lawful distributor of such signal; and

   (b) willfully to receive, or further distribute, a program-carrying signal that originated as an encrypted satellite signal knowing that it has been decoded without the authorization of the lawful distributor of the signal.

Limitation and Exceptions

6. Each Party shall confine limitations or exceptions to the exclusive rights granted to the right holders referred to in this Article in certain special cases that do not conflict with a normal exploitation of the work and do not unreasonably prejudice the legitimate interests of the right holders.

5 “Persons” shall be understood as natural or juridical persons.

6 The remuneration shall be paid under the terms agreed between the user and the performers or producers of phonograms or otherwise determined in accordance with the domestic laws and regulations of each Party.
**Article 12.9 : Enforcement of Intellectual Property Rights**

*General Obligation*

1. The Parties recognize the importance of providing for the enforcement of intellectual property rights as set out in the TRIPS Agreement and in particular Articles 41 through 61 thereof.

*Presumption of Authorship or Ownership*

2. In civil, criminal, and if applicable, administrative proceedings involving copyright or related rights, each Party shall provide for a presumption that, in the absence of proof to the contrary, the person whose name is indicated in the usual manner is the right holder in the work, performance, phonogram or broadcast as designated.

*Civil and Administrative Procedures and Remedies*

3. Each Party shall provide that, in civil judicial proceedings, its judicial authorities shall have the authority to order the infringer to pay the right holder damages adequate to compensate for the injury the right holder has suffered as a result of the infringement of that person’s intellectual property right by an infringer who knowingly, or with reasonable grounds to know, engages in infringing activity.

4. Each Party shall provide that its judicial authorities, except in exceptional circumstances, shall have the authority to order, at the conclusion of civil judicial proceedings concerning copyright or related rights infringement, patent infringement, or trademark infringement, that the prevailing party shall be awarded payment by the losing party of court costs or fees and reasonable attorney’s fees, as provided for under that Party’s domestic laws and regulations.

5. In civil judicial proceedings, each Party shall, at least with respect to works, phonograms, and performances protected by copyright or related rights, and in cases of trademark counterfeiting, establish or maintain pre-established damages. The pre-established damages shall be set out in an amount sufficient to compensate the right holder for the harm caused by the infringement.\(^7\)

6. In civil judicial proceedings concerning copyright or related rights infringement and trademark counterfeiting, each Party shall provide that its judicial authorities shall have the authority to order the seizure of allegedly infringing goods, materials, and implements relevant to the act of infringement, and, at least for trademark counterfeiting, documentary evidence relevant to the infringement.\(^8\)

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\(^7\) Neither Party is required to apply this paragraph to actions for infringement against a Party or a third party acting with the authorization or consent of a Party.

\(^8\) A Party may fulfill this obligation by provisional measures.
7. Each Party shall provide that in relation to civil proceedings concerning the enforcement of intellectual property rights, its judicial authorities have the authority to impose sanctions on parties, their counsel, experts, or other persons subject to the court’s jurisdiction, for violation of judicial orders regarding the protection of confidential information produced or exchanged in a proceeding.

8. Each Party shall endeavor, as necessary, to improve its judicial system with a view to providing effective civil remedies against infringement of intellectual property rights.

Provisional Measures

9. Each Party shall provide that its judicial authorities have the authority to order prompt and effective provisional measures on request. The judicial authorities shall also have the authority to adopt provisional measures *inaudita altera parte*, where appropriate, in particular, where any delay is likely to cause irreparable harm to the right holder, or where there is demonstrable risk of evidence being destroyed.

10. Each Party shall provide that its judicial authorities have the authority to require the applicant, with respect to provisional measures, to provide any reasonably available evidence in order to satisfy themselves with a sufficient degree of certainty that the applicant’s right is being infringed or that such infringement is imminent, and to order the applicant to provide a reasonable security or equivalent assurance set at a level sufficient to protect the defendant and to prevent abuse, and so as not to unreasonably deter recourse to such procedures.

Special Requirements Related to Border Measures

11. Each Party shall provide that any right holder initiating procedures for its competent authorities to suspend release of counterfeit trademark or pirated copyright goods into free circulation is required to provide adequate evidence to satisfy the competent authorities that, under the laws and regulations of the country of importation, there is *prima facie* an infringement of the right holder’s intellectual property right and to supply sufficiently detailed description of goods to make the suspected goods readily recognizable by its competent authorities.

12. Each Party may, without prejudice to that Party’s domestic laws and regulations pertaining to the privacy or the confidentiality of information, authorize that Party’s competent authorities, where they have detained, or seized, goods suspected of infringing an intellectual property right, to provide a right holder who has filed a request for assistance with information about goods that could assist them in pursuing a remedy. This information may include the description and quantity of the goods, the name and address of the consignor, importer, exporter or consignee, and, if known, the country of origin of the goods and the name and address of the manufacturer of the goods.

13. Each Party shall provide that goods that have been suspended from release by its customs authorities, and that have been forfeited as pirated or counterfeit, shall be destroyed or disposed of outside the channels of commerce in a manner to avoid any harm to the right

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9 For the purposes of this paragraph, the terms “counterfeit trademark goods” and “pirated copyright goods” shall have the same meanings as referred to in Article 51 of the TRIPS Agreement.
holder. In regard to counterfeit trademark goods, the simple removal of the trademark unlawfully affixed shall not be sufficient to permit the release of the goods into the channels of commerce.

**Criminal Procedures and Remedies**

14. Each Party shall provide for criminal procedures and penalties to be applied at least in cases of willful trademark counterfeiting or copyright piracy on a commercial scale. Remedies available shall include imprisonment and/or monetary fines sufficient to provide a deterrent, consistently with the level of penalties applied for crimes of a corresponding gravity.

**Special Measures against Repetitive Copyright Infringers on the Internet**

15. Each Party shall endeavor to provide measures to curtail repeated copyright and related right infringement on the internet.

**Article 12.10 : Cooperation**

1. The Parties agree to promote mutual cooperation in the field of intellectual property in order to improve the efficiency and development of their intellectual property systems in a beneficial and balanced manner.

2. Upon request of a Party, the other Party will, to the extent possible and as appropriate, render assistance to the requesting Party in creation, acquisition, protection, utilization and enforcement of intellectual property for domestic innovation and economic development of that Party.

3. The Parties agree to exchange views and information on their legal frameworks, administration, registrations and protection, including information on their efforts to provide effective enforcement, of intellectual property rights.

4. The Parties also agree to cooperate, through their intellectual property offices, on the following issues:

   (a) capacity building for officials or experts on intellectual property rights;
   
   (b) intellectual property administration, and registration systems, including publicly accessible databases;
   
   (c) education and public awareness of intellectual property rights;
   
   (d) intellectual property commercialization and technology transfer;
   
   (e) improvement of quality management procedures; and
   
   (f) other areas agreed by the Parties.
5. The Parties, with a view to promoting transparency in their administration systems of intellectual property protection, further agree to cooperate in making available to the public information on applications for and registrations of patents, utility models, industrial designs, trademarks and other subject matters, where appropriate.

6. The Parties also agree to promote dialogue on intellectual property issues by:

   (a) designating contact points for implementation of cooperation activities under this Article; and

   (b) encouraging interaction between intellectual property stakeholders in order to broaden understanding of each other’s intellectual property systems.

7. Cooperation activities shall be conducted on mutually agreed terms and subject to the availability of funds.

**Article 12.11 : Definitions**

For the purposes of this Chapter, *intellectual property* refers to all categories of intellectual property that are the subject of this Chapter and/or that are under Sections 1 through 7 of Part II of the TRIPS Agreement.
CHAPTER 13
ECONOMIC COOPERATION

Article 13.1 : Basic Principles

1. Recognizing the importance of economic cooperation between the Parties, the Parties shall promote cooperation in areas of mutual interest, taking into account the different levels of development and capacity of the Parties.

2. To promote and facilitate the implementation of economic cooperation, the Parties shall undertake cooperation between their respective governments and, where necessary and appropriate, encourage and facilitate cooperation, where one or both sides are entities other than the governments of the Parties. Based on mutual benefits of the Parties towards the cooperative sectors in which the Parties have mutual interests, the Parties will cooperate on relevant forms of activities.

3. Reaffirming the value of ongoing economic cooperation initiatives between the Parties, the Parties shall respect and encourage their existing economic cooperation under frameworks other than this Agreement.

4. The Parties acknowledge the provisions to encourage and facilitate economic cooperation as provided for in this Agreement in accordance with their respective domestic laws and regulations.

Article 13.2 : Sectors of Cooperation

1. The Parties, on the basis of mutual benefit, shall explore and undertake cooperative activities.

2. Sectors related to industry may include:

   (a) automotive;
   
   (b) steel and metal;
   
   (c) petrochemicals;
   
   (d) electronics;
   
   (e) machinery;
   
   (f) garment, textiles and footwear;
   
   (g) distribution and logistics; and
   
   (h) other sectors of cooperation as may be agreed by the Parties.
3. Sectors related to agriculture, fishery and forestry may include:
   
   (a) livestock and crop production;
   
   (b) horticulture;
   
   (c) improvement of investment conditions in the fields of fisheries and aquaculture;
   
   (d) satisfying the needs of investors of fisheries and aquaculture sectors in accordance with each Party’s relevant domestic laws and regulations;
   
   (e) fishery resources management;
   
   (f) forest management;
   
   (g) agro-based and food processing; and
   
   (h) other sectors of cooperation as may be agreed by the Parties.

4. Sectors related to rules and procedures for trade may include:
   
   (a) standards, technical regulations and conformity assessment procedures;
   
   (b) customs procedure;
   
   (c) rules of origin and other aspects of implementation of tariff commitments;
   
   (d) intellectual property; and
   
   (e) other sectors of cooperation as may be agreed by the Parties.

5. Other sectors may include:
   
   (a) supporting policy for small and medium-sized enterprises;
   
   (b) statistics;
   
   (c) fair competition;
   
   (d) infrastructure;
   
   (e) investment;
   
   (f) services related to culture; and
   
   (g) other sectors of cooperation as may be agreed by the Parties.
Article 13.3: Forms of Cooperation

The forms of economic cooperation may include, but are not limited to:

(a) technical assistance;
(b) training of human resources;
(c) exchange of views and information;
(d) exchange of experts;
(e) seminar and workshop;
(f) design and improvement of institutions;
(g) formulation of sectoral master plan;
(h) formulation of development strategy;
(i) sharing of best practices;
(j) basic study;
(k) joint research and development;
(l) joint trade and investment promotion activities;
(m) model and technology transfer; and
(n) other forms of cooperation as may be agreed by the Parties.

Article 13.4: Implementation

1. The cooperation shall be implemented in accordance with each Party’s domestic laws and regulations.

2. For the purposes of the effective implementation and operation of this Chapter, a Committee on Economic Cooperation (hereinafter referred to as the “Committee”) shall be established. The Parties shall conclude an implementing arrangement setting out the forms and functions of the Committee.

3. The Parties shall undertake cooperation projects at mutually agreed periods of time. The implementation of such projects shall be monitored and reviewed by the Committee to ensure their effective implementation.

4. Taking into account the different levels of development and capacity, the Parties shall contribute appropriately to the cost of implementation, according to mutual agreement.
Funding for implementation of cooperation sectors shall be set out in detail in the implementing arrangement.

Article 13.5: Resources for Economic Cooperation

1. The Parties shall cooperate to employ the most effective means for the implementation of this Chapter.

2. The Parties shall endeavor to make available necessary financial and other resources for the implementation of economic cooperation under this Chapter in accordance with their respective domestic laws and regulations.

3. Funding for economic cooperation under this Chapter shall be borne according to mutual agreement, taking into account the different levels of development of the Parties.
ANNEX 13-A

COOPERATION IN SERVICES RELATED TO CULTURE

1. For the purposes of mutual benefits, recognizing that cooperation contributes to the enhancement of understanding between the Parties and the development of their services industries, the Parties shall endeavor to cooperate in service sectors, such as audio-visual, tourism, entertainment (including theater, live bands and circus services), cultural heritage, museum and library services.

2. With a view to improving relevant industries’ development, in accordance with domestic laws and regulations, the cooperation shall be facilitated through the information and experience exchange as well as support for capacity building, with regard to each Party’s domestic policies, standard technologies, and relevant laws and regulations.
CHAPTER 14
TRANSPARENCY

Article 14.1 : Publication

1. Each Party shall ensure that its domestic laws, regulations, procedures and administrative rulings of general application relating to any matter covered by this Agreement are promptly published or otherwise made publicly available.

2. To the extent possible, each Party, in accordance with its domestic laws and regulations, shall:

   (a) publish in advance measures referred to in paragraph 1 that it proposes to adopt; and

   (b) provide interested persons and the other Party with a reasonable opportunity to comment on such proposed measures.

3. With respect to domestic laws and regulations of general application relating to any matter covered by this Agreement, each Party shall publish such laws and regulations in a single official journal of national circulation and shall encourage their distribution through additional outlets.

4. With respect to draft laws and regulations of general application proposed by its central level of government respecting any matter covered by this Agreement that are published in accordance with subparagraph 2(a), each Party should in most cases publish such proposed laws and regulations not less than 40 days before the date public comments are due.

Article 14.2 : Provision of Information

Upon request of a Party, the other Party shall promptly provide information and respond to questions pertaining to any actual or proposed measure referred to in Article 14.1 that the requesting Party considers might affect the operation of this Agreement.

Article 14.3 : Administrative Proceedings

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1 For the purposes of this paragraph, “regulations of general application” means, for Korea, Presidential Decrees, Ordinances of the Prime Minister, and Ministerial Ordinances, and for Viet Nam, Orders and Decisions of the State President, Decrees of the Government, Decisions of the Prime Minister, and Ministerial Circulars.

2 For the purposes of this paragraph, “single official journal” means, for Viet Nam, its Official Gazette.

3 For the purposes of this paragraph, “regulations of general application” means, for Korea, Presidential Decrees, Ordinances of the Prime Minister, and Ministerial Ordinances, and for Viet Nam, Decrees of the Government, Decisions of the Prime Minister, and Ministerial Circulars.
With a view to administering in a consistent, impartial and reasonable manner its domestic laws, regulations, procedures and administrative rulings of general application relating to any matter covered by this Agreement, each Party shall ensure, in its administrative proceedings, in which these measures are applied to particular persons, goods or services of the other Party in specific cases, that:

(a) wherever possible, in accordance with its applicable domestic laws and regulations, persons of the other Party that are directly affected by a proceeding are provided reasonable notice, when a proceeding is initiated, including a description of the nature of the proceeding, a statement of the legal authority under which the proceeding is initiated, and a general description of any issues in controversy;

(b) persons of the other Party that are directly affected by a proceeding are afforded a reasonable opportunity to present facts and arguments in support of their positions prior to any final administrative action, when time, the nature of the proceeding, and the public interest permit; and

(c) its procedures are in accordance with its domestic laws and regulations.

Article 14.4 : Review and Appeal

1. In accordance with its domestic laws and regulations, each Party shall establish or maintain judicial or administrative tribunals or procedures for the purposes of the prompt review and, where warranted, correction of administrative actions relating to any matter covered by this Agreement. Such tribunals shall be impartial and independent of the office or authority entrusted with administrative enforcement and shall not have any substantial interest in the outcome of the matter.

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

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

(b) a decision based on the evidence and submissions of record or, where required by its domestic laws and regulations the record compiled by the administrative authority.

3. Each Party shall ensure, subject to appeal or further review as provided for in its domestic laws and regulations, that any decision referred to in subparagraph 2(b) shall be implemented by, and shall govern the practice of, the office or authority with respect to the administrative action at issue.

Article 14.5 : Definitions

For the purposes of this Chapter:
**administrative ruling of general application** means an administrative ruling or interpretation that applies to all persons and fact situations that fall generally within its ambit and that establishes a norm of conduct but does not include:

(a) a determination or ruling made in an administrative proceeding that applies to a particular person, good, or service of the other Party in a specific case; or

(b) a ruling that adjudicates with respect to a particular act or practice.
CHAPTER 15
DISPUTE SETTLEMENT

Article 15.1 : Objective

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

2. The Parties shall at all times endeavor to agree on the interpretation and application of this Agreement, and shall make every attempt through cooperation and consultations to arrive at a mutually satisfactory resolution of any matter raised in accordance with this Chapter.

Article 15.2 : Scope

1. Except as otherwise provided for in this Agreement or agreed by the Parties, this Chapter shall apply with respect to the avoidance or settlement of all disputes between the Parties regarding the interpretation or application of this Agreement wherever a Party considers that:

   (a) a measure of the other Party is inconsistent with its obligations under this Agreement; or

   (b) the other Party has otherwise failed to carry out its obligations under this Agreement.

2. Notwithstanding paragraph 1, this Chapter shall not apply to Chapters 5 (Sanitary and Phytosanitary Measures), 11 (Competition) and 13 (Economic Cooperation), Article 8.19 (Renegotiation Based on the Negative List Approach), and Annex 3-B (Treatment for Certain Goods).

Article 15.3 : Choice of Forum

1. Where a dispute regarding any matter arises under this Agreement and under the WTO Agreement or any other agreement to which both Parties are party, the complaining Party may select the forum in which to settle the dispute.

2. Once the complaining Party has requested the establishment of, or referred a matter to, a dispute settlement panel under an agreement referred to in paragraph 1, the forum selected shall be used to the exclusion of other fora, unless the forum selected fails for procedural or jurisdictional reasons to initiate a dispute settlement proceeding.

Article 15.4 : Consultations
1. Each Party may request consultations with respect to any matter relating to the interpretation and application of this Agreement, pursuant to paragraph 1 of Article 15.2.

2. A request for consultations shall be submitted in writing and shall give the reasons for the request, including the identification of the specific measure or other matter at issue and an indication of the legal basis for the complaint.

3. If a request for consultations is made, the Party complained against shall reply within 10 days of the date of the receipt of the request. The Parties shall enter into consultations in good faith within a period of no more than 30 days of the date of receipt of the request with a view to reaching a mutually satisfactory solution. Consultations shall take place, unless the Parties otherwise agree, in the territory of the Party complained against.

4. In cases of urgency, including those concerning perishable goods, the Parties shall enter into consultations within a period of no more than 15 days of the date of receipt of the request by the Party complained against.

5. Upon initiation of consultations, the Parties shall provide information to enable the examination of how the measure at issue might affect the interpretation and application of this Agreement, and give confidential treatment to the information exchanged during consultations.

6. Consultations under this Article shall be confidential and without prejudice to the rights of either Party in any further proceedings under this Agreement or other proceedings.

Article 15.5 : Good Offices, Conciliation or Mediation

1. Good offices, conciliation or mediation may be requested at any time by either Party. They may begin at any time by agreement of the Parties and be terminated at any time upon request of either Party.

2. If the Parties agree, good offices, conciliation, or mediation may continue while the proceedings of the arbitration panel provided for in this Chapter are in progress.

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

Article 15.6 : Establishment of the Arbitration Panel

1. The complaining Party that made a request for consultations under Article 15.4 may request in writing the establishment of an arbitration panel to the Party complained against,

   (a) if the Party complained against does not enter into such consultations within 30 days, or within 15 days in cases of urgency including those concerning perishable goods, of the date of receipt of the request for such consultations; or
(b) if the Parties fail to resolve the dispute through such consultations within 60 days, or within 30 days in cases of urgency including those concerning perishable goods, of the date of receipt of the request for such consultations.

2. The request for the establishment of an arbitration panel shall be made in writing to the Party complained against. The complaining Party shall identify in its request, the measure or other matter at issue, and the factual and legal basis for the complaint sufficient to present the problem clearly.

**Article 15.7 : Terms of Reference of the Arbitration Panel**

Unless the Parties otherwise agree within 20 days of the date of receipt of the request for the establishment of an arbitration panel, the terms of reference of the arbitration panel shall be:

“To examine, in the light of the relevant provisions of this Agreement, the matter referred to in the request for the establishment of an arbitration panel pursuant to Article 15.6, to make findings together with the reasons on the compatibility of the measure with this Agreement, and to issue a written report containing the reasons for the findings for the resolution of the dispute.”

**Article 15.8 : Composition of the Arbitration Panel**

1. Unless otherwise agreed by the Parties, an arbitration panel shall consist of three arbitrators.

2. Each Party shall appoint one arbitrator who may be its national and propose up to three candidates to serve as the third arbitrator who shall be the chair of the arbitration panel within 30 days of the date of receipt of the request for the establishment of the arbitration panel. The Parties shall endeavor to agree on and appoint the third arbitrator who shall serve as the chair of the arbitration panel within 45 days of the date of receipt of the request for the establishment of the arbitration panel, taking into account the candidates proposed. If the Parties fail to agree on and appoint the third arbitrator within 45 days, the Parties shall meet within seven days and select the chair by lot from the list of candidates proposed by both Parties.

3. The candidates for the third arbitrator referred to in paragraph 2 shall not be nationals of either Party, nor have their usual place of residence in either Party, nor be employed by either Party, nor have dealt with the dispute in any capacity.

4. The date of the establishment of an arbitration panel shall be the date on which the third arbitrator is appointed.

5. All arbitrators shall have expertise or experience in law, international trade or other matters relating to this Agreement, or in the resolution of disputes arising under international trade agreements. Each arbitrator shall be independent, serve in his or her individual
capacities and not be affiliated with, nor take instructions from, either Party or organization related to the dispute, and shall comply with Annex 15-B.

6. Where a Party considers that an arbitrator does not comply with the requirements of Annex 15-B, the Parties shall consult and replace, if so agreed, that arbitrator in accordance with paragraph 7.

7. If an arbitrator appointed under this Article resigns or becomes unable to participate in the proceedings, or is to be replaced according to paragraph 6, a successor shall be selected within 15 days in accordance with the appointment method provided for in paragraphs 2 and 3, \textit{mutatis mutandis}. The successor shall have all the powers and duties of the original arbitrator. The work of the arbitration panel shall be suspended for a period beginning on the date the arbitrator resigns or becomes unable to participate in the proceeding, or is to be replaced according to paragraph 6. The work of the arbitration panel shall resume on the date the successor is appointed.

\textbf{Article 15.9 : Proceedings of the Arbitration Panel}

1. The arbitration panel shall meet in closed sessions. The Parties shall be present at the meetings only when invited by the arbitration panel to appear before it.

2. The Parties shall be given the opportunity to provide at least one written submission and to attend any of the presentations, statements or rebuttals in the proceedings. All information provided or written submissions made by a Party to the arbitration panel, including any comments on the interim report and responses to questions put by the arbitration panel, shall be made available to the other Party.

3. A Party asserting that a measure of the other Party is inconsistent with this Agreement shall have the burden of establishing such inconsistency. A Party asserting that a measure is subject to an exception under this Agreement shall have the burden of establishing that the exception applies.

4. The arbitration panel should consult with the Parties as appropriate and provide adequate opportunities for the development of a mutually satisfactory resolution.

5. The arbitration panel shall interpret this Agreement in accordance with the customary rules of interpretation of public international laws including the \textit{Vienna Convention on the Law of Treaties}, taking due account of the interpretation adopted by the Joint Committee in accordance with paragraph 4 of Article 17.1 (Joint Committee) and of the fact that the Parties shall perform this Agreement in good faith and avoid circumvention of their obligations.

6. The arbitration panel shall aim to make its decisions, including its reports, by consensus but may also make its decisions, including its report, by majority vote.

7. Upon request of a Party, or on its own initiative, the arbitration panel may seek information from any relevant source and may consult experts to obtain their opinion or advice on certain aspects of the matter. The arbitration panel shall provide the Parties with a
copy of any advice or opinion obtained and an opportunity to provide comments.

8. The deliberations of the arbitration panel and the documents submitted to it shall be kept confidential.

9. Notwithstanding paragraph 8, either Party may make public statements as to its views regarding the dispute, but shall treat as confidential information and written submissions delivered by the other Party to the arbitration panel which the other Party has designated as confidential. Where a Party has provided information or written submissions designated to be confidential, that Party shall, within 20 days of a request of the other Party, provide a non-confidential summary of the information or written submissions which may be disclosed publicly.

10. The reports of the arbitration panel shall be drafted without the presence of the Parties. The arbitration panel shall base its report on the relevant provisions of this Agreement, and the submissions and arguments of the Parties, and may take into account any other relevant information provided to the arbitration panel.

11. The reports of the arbitration panel shall contain both the descriptive parts summarizing the submissions and/or arguments of the Parties, and the findings and determinations of the arbitration panel. If the Parties agree, the arbitration panel may make recommendations for resolution of the dispute in its reports. The findings and determinations and, if applicable, any recommendations of the arbitration panel cannot add to or diminish the rights and obligations of the Parties provided for in this Agreement.

12. The venue for the arbitration panel proceedings shall be decided by mutual agreement between the Parties. If there is no agreement, the venue shall alternate between the capitals of the Parties with the first meeting of the arbitration panel proceedings to be held in the capital of the Party complained against.

**Article 15.10 : Suspension or Termination of Proceedings**

1. Where the Parties agree, the arbitration panel may suspend its work at any time for a period not exceeding 12 months from the date of such agreement. Upon request of a Party, the arbitration panel proceedings shall be resumed after such suspension. In the event of such suspension, the timeframes regarding the work of the arbitration panel shall be extended by the amount of time that the work was suspended. If, in any case, each period of the suspension of the work of the arbitration panel exceeds 12 months, the authority of the arbitration panel shall lapse unless the Parties otherwise agree. This lapse shall not prejudice the rights of the complaining Party to request, at a later stage, the establishment of an arbitration panel on the same subject matter.

2. The Parties may agree to terminate the proceedings of an arbitration panel by jointly so notifying the chair of the arbitration panel at any time before the issuance of the final report to the Parties.

3. Before the arbitration panel makes its decision, it may, at any stage of the proceedings, propose to the Parties that the dispute be settled amicably.
Article 15.11 : Interim Report

1. Unless the Parties otherwise agree, the arbitration panel shall, within 90 days of the date of the establishment of the arbitration panel, issue to the Parties an interim report containing the descriptive parts, the findings and determinations, and, if applicable, any recommendations as to:

   (a) whether the measure at issue is inconsistent with the obligations of this Agreement; or

   (b) whether a Party has otherwise failed to carry out its obligations under this Agreement,

as well as the applicability of the relevant provisions and the basic rationale behind any findings.

2. Where the arbitration panel considers that the deadline for interim report cannot be met, it may extend the period with the consent of the Parties with the written notification stating the reasons for the delay and the date on which the panel plans to issue its interim report. Under no circumstances should the interim report be issued later than 120 days after the date of the establishment of the arbitration panel.

3. Either Party may submit written comments to the arbitration panel on its interim report within 15 days of the issuance of the report. After considering any written comments by the Parties on the interim report, the arbitration panel may modify its report and make any further examination it considers appropriate.

Article 15.12 : Final Report

1. Unless the Parties otherwise agree, the arbitration panel shall issue a final report to the Parties within 30 days of the date of issuance of the interim report.

2. Where the arbitration panel considers that the deadline for its final report cannot be met, it may extend the period with the consent of the Parties with the written notification stating the reasons for the delay and the date on which the panel plans to issue its final report. Under no circumstances should the final report be issued later than 150 days after the date of the establishment of the arbitration panel.

3. In cases of urgency, including those concerning perishable goods, the arbitration panel shall make every effort to issue its interim and final reports within half of the respective time periods under paragraph 1 of Article 15.11 and paragraph 1 of Article 15.12.

Article 15.13 : Implementation of the Final Report
1. The determinations of the final report of the arbitration panel shall be final and binding on the Parties and shall not be subject to appeal.

2. If, in its final report, the arbitration panel determines that the Party complained against has not conformed to its obligations under the relevant provisions of this Agreement, unless the Parties otherwise agree, the Party complained against shall eliminate the non-conformity immediately, or if this is not practicable, within a reasonable period of time.

3. The reasonable period of time referred to in paragraph 2 shall be mutually agreed by the Parties. Where the Parties fail to agree on the reasonable period of time within 45 days of the date of issuance of the final report of the arbitration panel, either Party may refer the matter to the original arbitration panel, which shall determine the reasonable period of time.

4. The Party complained against shall notify to the complaining Party the implementing measures that it has taken to comply with the determinations of the arbitration panel, before the expiry of the reasonable period of time agreed by the Parties or determined by the original arbitration panel in accordance with paragraph 3. Where there is disagreement between the Parties as to whether the Party complained against has eliminated the non-conformity as determined in the final report of the arbitration panel within the reasonable period of time as determined pursuant to paragraph 3, either Party may refer the matter to the original arbitration panel.

**Article 15.14: Non-Implementation, Compensation and Suspension of Concessions or Other Obligations**

1. If the Party complained against fails to notify the implementing measures before the expiry of the reasonable period of time, or notifies to the complaining Party that implementation is impracticable, or the arbitration panel to which the matter is referred pursuant to paragraph 4 of Article 15.13 determines that the Party complained against has failed to eliminate the non-conformity within the reasonable period of time, the Party complained against shall, if so requested, enter into negotiations with the complaining Party with a view to reaching a mutually satisfactory compensation.

2. If there is no agreement on satisfactory compensation within 20 days of the date of receipt of the request mentioned in paragraph 1, the complaining Party may, at any time, provide written notice to the Party complained against that it intends to suspend the application to the Party complained against of concessions or other obligations under this Agreement. The complaining Party may begin suspending concessions or other obligations 30 days after the notification of such suspension. The notification of suspension shall not be made within 20 days of the date of receipt of the request mentioned in paragraph 1.

3. The compensation referred to in paragraph 1 and the suspension referred to in paragraph 2 shall be temporary measures. Neither compensation nor suspension is preferred to full elimination of the non-conformity as determined in the report of the arbitration panel. The suspension shall only be applied until such time as the non-conformity is fully eliminated or a mutually satisfactory solution is reached.
4. In considering what concessions or other obligations to suspend pursuant to paragraph 2:

   (a) the complaining Party should first seek to suspend concessions or other obligations with respect to the same sector or sectors as that in which the report of the arbitration panel referred to in Article 15.12 has found a failure to comply with the obligations under this Agreement;

   (b) if the complaining Party considers that it is not practicable or effective to suspend concessions or other obligations with respect to the same sector or sectors, it may suspend concessions or other obligations with respect to other sectors. The notification of such suspension pursuant to paragraph 2 shall indicate the reasons on which it is based; and

   (c) the level of suspension referred to in paragraph 2 shall be equivalent to the level of the nullification or impairment.

5. If the Party complained against considers that the requirements for the suspension of concessions or other obligations by the complaining Party set out in paragraph 2, 3, or 4 have not been met, it may refer the matter to an arbitration panel.

6. The arbitration panel that is established for the purposes of this Article or Article 15.13 shall, wherever possible, have, as its arbitrators, the arbitrators of the original arbitration panel. If this is not possible, then the arbitrators of the arbitration panel that is established for the purposes of this Article or Article 15.13 shall be appointed pursuant to Article 15.8. The arbitration panel established under this Article or Article 15.13 shall issue its report to the Parties within 20 days on the reasonable period of time and 45 days on the other issues after the date when the matter is referred to it. When the arbitration panel considers that it cannot issue its report within the aforementioned periods, the relevant period may be extended by the arbitration panel for a maximum of 30 days with the consent of the Parties. The report shall be binding on the Parties.

Article 15.15 : Rules of Procedure

1. Dispute settlement proceedings under this Chapter shall be governed by the Rules of Procedure for Arbitration set out in Annex 15-A. The Parties in consultation with the arbitration panel may agree to adopt additional rules of procedures not inconsistent with the provisions of the Annex.

2. Any period of time or other rule of procedure for arbitration panel provided for in this Chapter and Annex 15-A may be modified by mutual consent of the Parties. The Parties may also agree at any time not to apply any provision of this Chapter.

Article 15.16 : Expenses

1. Unless the Parties otherwise agree, each Party shall bear the costs of its appointed arbitrator and its own expenses and legal costs.
2. Unless the Parties otherwise agree, the costs of the chair of the arbitral panel and other expenses associated with the conduct of its proceedings shall be borne in equal shares by the Parties.

Article 15.17: Annexes

Annexes 15-A and 15-B shall form an integral part of this Chapter.

Article 15.18: Definitions

For the purposes of this Chapter:

- **arbitration panel** means a panel established under Article 15.6;
- **arbitrator** means a member of an arbitration panel established under Article 15.6;
- **candidate** means an individual who is under consideration for appointment as the third arbitrator under Article 15.8;
- **complaining Party** means a Party that requests the establishment of an arbitration panel under Article 15.6;
- **Party complained against** means the Party that is alleged to be in violation of this Agreement, as referred to in Article 15.2; and
- **proceeding**, unless otherwise specified, means an arbitration panel proceeding under this Chapter.
ANNEX 15-A

RULES OF PROCEDURE FOR ARBITRATION

Logistical Administration

1. In case the arbitration panel proceedings are held in the territory of a Party, that Party shall be in charge of the logistical administration of arbitration proceedings, in particular the organisation of hearings, unless the Parties otherwise agree.

Notifications

2. Any request, notice, written submissions or other documents delivered by either Party or the arbitration panel shall be transmitted by delivery against receipt, registered post, courier, facsimile transmission, telex, telegram or any other means of telecommunication that provides a record of the sending thereof.

3. A Party shall provide a copy of each of its written submissions to the other Party and to each of the arbitrators. A copy of the document shall also be provided in electronic format.

4. All notifications shall be made and delivered to the Ministry of Trade, Industry, and Energy of Korea and, to the Ministry of Industry and Trade of Viet Nam, respectively.

5. Minor errors of a clerical nature in any request, notice, written submission or other document related to the arbitration panel proceedings may be corrected by delivery of a new document clearly indicating the changes.

6. If the last day for delivery of a document falls on a legal holiday of either Party, the document may be delivered on the next business day.

First Submissions

7. The complaining Party shall deliver its first written submission no later than 30 days after the date of the establishment of the arbitration panel. The Party complained against shall deliver its written counter-submission no later than 30 days after the date of receipt of the complaining Party’s first written submission.

Operation of Arbitration Panels

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

1 For greater certainty, for the purposes of this Annex, the delivery date is the date on which documents that have been submitted arrive at the intended place.
9. Except as otherwise provided for in this Chapter, the arbitration panel may conduct its activities by any means, including telephone, facsimile transmissions or computer links.

10. Only arbitrators may take part in the deliberations of the arbitration panel, but the arbitration panel may permit assistants of the arbitrators to be present during such deliberations.

11. The drafting of any decision and ruling shall remain the exclusive responsibility of the arbitration panel and shall not be delegated.

12. Where a procedural question arises that is not covered by this Chapter, the arbitration panel, after consulting with the Parties, may adopt an appropriate procedure that is not inconsistent with this Chapter.

13. When the arbitration panel considers that there is a need to modify any time periods set out in this Chapter applicable in the proceedings, or to make any other procedural or administrative adjustment in the proceedings, it shall inform the Parties in writing of the reasons for the modification or adjustment with the indication of the period or adjustment needed.

14. Unless the Parties otherwise agree, the remuneration and expenses to be paid to the arbitrators will normally conform to WTO standards.

Hearings

15. Unless the Parties otherwise agree, at least one hearing shall be held. The chair shall fix the date and time of the hearing in consultation with the Parties and the other members of the arbitration panel. The chair of the arbitration panel shall notify the Parties of the date, time and location of the hearing in writing. That information shall also be made publicly available by the Party in charge of the logistical administration of the proceeding, when the Parties decide to make the hearings open to the public in accordance with paragraph 20 of this Annex.

16. The arbitration panel may convene additional hearings if the Parties so agree.

17. All arbitrators shall be present during the entirety of any hearing.

18. Representatives of a Party, advisers to a Party, experts, administration staff, interpreters, translators, court reporters, and assistants of the arbitrators may attend the hearing(s), irrespective of whether the hearings are open to the public or not. Unless otherwise decided by the arbitration panel, only the representatives and advisers of a Party may address the arbitration panel.

19. No later than five days before the date of a hearing, each Party shall deliver to the arbitration panel a list of the names of those persons who will make oral arguments or presentations at the hearing on behalf of that Party and of representatives, advisers, interpreters and translators of that Party who will be attending the hearing.
20. The hearings of the arbitration panels shall be closed to the public. The Parties may decide to open the hearings partially or completely to the public.

21. The arbitration panel shall conduct the hearing in the following manner, ensuring that the complaining Party and the Party complained against are afforded equal time:

*argument*

(a) argument of the complaining Party; and

(b) argument of the Party complained against.

*rebuttal argument*

(a) reply of the complaining Party; and

(b) counter-reply of the Party complained against.

22. The arbitration panel may direct questions to either Party or experts at any time during a hearing.

23. The arbitration panel shall arrange for a transcript of each hearing to be prepared and shall, as soon as possible after it is prepared, deliver a copy of the transcript to the Parties. The Parties may comment on the transcript, and the arbitration panel will decide whether to reflect those comments.

24. Within 10 days of the date of the hearing, each Party may deliver a supplementary written submission responding to any matter that arises during the hearing.

*Questions in Writing*

25. The arbitration panel may at any time during the proceedings address questions in writing to a Party or both Parties. The arbitration panel shall deliver the written questions to the Party whom the questions are addressed and shall send a copy of the questions to the other Party.

26. A Party to whom the arbitration panel addresses written questions shall deliver a copy of any written reply to the other Party and to the arbitration panel. Each Party shall be given the opportunity to provide written comments on the reply within seven days of the date of receipt.

*Ex Parte Communications*

27. There shall be no *ex parte* communications with the arbitration panel concerning matters under consideration by the arbitration panel.
28. No arbitrator may discuss any aspect of the subject matter of the proceedings with a Party or both Parties in the absence of the other arbitrators.

Suspension of Time Periods on Request of Technical Advice

29. The arbitration panel, consulting with the Parties and experts, may determine the time period that the experts are to submit their opinions or advice. If the experts cannot submit their opinions or advice within the period established pursuant to the first sentence of this paragraph, the arbitration panel, consulting with the Parties, may give additional time to experts. In no case this additional period exceeds the half of the period established pursuant to first sentence of this paragraph.

30. When a request is made for a written report of an expert, any time period applicable to the arbitration panel proceedings shall be suspended for a period beginning on the date of delivery of the request and ending on the date the report is delivered to the arbitration panel.

Amicus Curiae Submissions

31. Unless the Parties otherwise agree within three days of the date of the establishment of the arbitration panel, the arbitration panel may receive unsolicited written submissions from interested natural or juridical persons of the Parties, provided that they are made within 10 days of the date of the establishment of the arbitration panel, that they are concise and in no case longer than 15 typed pages, including any annexes, and that they are directly relevant to factual and legal issues under consideration by the arbitration panel.

32. The submissions referred to in paragraph 31 shall contain a description of the person, whether natural or juridical, making the submission, including the nature of its activities and the source of its financing, and specify its nationality or place of establishment and the nature of the interest that person has in the arbitration proceedings. It shall be made in the common working language in accordance with paragraph 34.

33. The arbitration panel shall list in its ruling all the submissions that it has received and that conform to the paragraphs 31 and 32. The arbitration panel shall not be obliged to address, in its ruling, the arguments made in such submissions. Any submission obtained by the arbitration panel under paragraphs 31 through 33 shall be submitted to the Parties for their comments.

Interpretation and Translation

34. Unless otherwise agreed during the consultations referred to in Article 15.4, and no later than the meeting referred to in paragraph 8, the common working language for the proceedings of the arbitration panel shall be English. If a Party decides to use interpretation during the proceedings, the arrangement and the cost shall be borne by that Party.

35. Any document submitted for use in any proceeding pursuant to this Chapter shall be in the English language. If any original document is not in the English language, a Party
submitting it for use in the proceedings shall provide an English language translation of that document.

*Computation of Time*

36. All periods of time laid down in this Chapter shall be counted in calendar days, the first day being the day following the act or fact to which they refer.

37. Where, by reason of the operation of paragraph 6, a Party receives a document on a date other than the date on which the same document is received by the other Party, any period of time the calculation of which is dependent on such receipt shall be calculated from the last date of receipt of such document.

*Other Proceedings*

38. In accordance with paragraphs 3 and 4 of Article 15.13 and paragraphs 5 and 6 of Article 15.14, the referring Party shall deliver its first written submission within 15 days of the date the referral is made, and the Party complained against shall deliver its written counter-submission within 15 days of the date of receipt of the first written submission.

39. If appropriate, the arbitration panel shall fix the time periods for delivering any further written submissions, including rebuttal written submissions, so as to provide each Party with the opportunity to make an equal number of written submissions subject to the time periods for arbitration panel proceedings set out in Articles 15.13 and 15.14 and this Annex.

40. Unless otherwise provided, this Annex is also applicable to procedures established under Articles 15.13 and 15.14.

*Definitions*

41. For the purposes of this Chapter:

   adviser means a person retained by a Party to advise or assist that Party in connection with the arbitration panel proceeding;

   assistant means a person who, under the terms of appointment of an arbitrator, conducts research or provides assistance to that arbitrator; and

   representative of a Party means any person appointed by a Party according to its domestic laws and regulations.
ANNEX 15-B

CODE OF CONDUCT FOR ARBITRATORS

Responsibilities to the Process

1. Every candidate and arbitrator shall avoid impropriety and the appearance of impropriety, shall be independent and impartial, shall avoid direct and indirect conflicts of interests and shall observe high standards of conduct so that the integrity and impartiality of the dispute settlement proceeding are preserved. Former arbitrators must comply with the obligations established in paragraphs 14 through 17.

Disclosure Obligations

2. Prior to confirmation of his or her appointment as an arbitrator under Article 15.8, a candidate shall disclose any interest, relationship or matter that is likely to affect his or her independence or impartiality or that might reasonably create an appearance of impropriety or bias in the proceeding. To this end, a candidate shall make all reasonable efforts to become aware of any such interests, relationships and matters.

3. Once appointed, an arbitrator shall continue to make all reasonable efforts to become aware of any interests, relationships or matters referred to in paragraph 2 and shall disclose them. The obligation to disclose is a continuing duty which requires an arbitrator to disclose any such interests, relationships or matters that may arise during any stage of the proceeding. The arbitrator shall disclose such interests, relationships or matters by communicating them in writing to the Joint Committee for consideration by the Parties.

Duties

4. Upon appointment, an arbitrator shall perform an arbitrator’s duties thoroughly and expeditiously throughout the course of the proceedings.

5. An arbitrator shall carry out all duties fairly and diligently.

6. An arbitrator shall consider only those issues raised in the proceeding and necessary for a decision and shall not delegate the duty to decide to any other person.

7. An arbitrator shall take all appropriate steps to ensure that the arbitrator’s assistants and staff are aware of and comply with paragraphs 1, 2, 3, 15, 16 and 17.

8. An arbitrator shall not engage in ex parte communications concerning the proceeding in accordance with paragraphs 27 and 28 of Annex 15-A.

Independence and Impartiality of Members of Arbitration Panels
9. An arbitrator shall be independent and impartial. An arbitrator shall act in a fair manner, shall avoid creating an appearance of impropriety or bias and shall not be influenced by self-interest, outside pressure, political considerations, public clamor, loyalty to a Party or fear of criticism.

10. An arbitrator shall not, directly or indirectly, incur any obligation or accept any benefit that would in any way interfere, or appear to interfere, with the proper performance of the arbitrator’s duties.

11. An arbitrator shall not use his or her position on the arbitration panel to advance any personal or private interests. An arbitrator shall avoid actions that may create the impression that others are in a special position to influence the arbitrator.

12. An arbitrator shall not allow past or existing financial, business, professional, family or social relationships or responsibilities to influence the arbitrator’s conduct or judgement.

13. An arbitrator shall avoid entering into any relationship, or acquiring any financial interest, that is likely to affect the arbitrator’s impartiality or that might reasonably create an appearance of impropriety or bias.

Obligations of Former Arbitrators

14. All former arbitrators must avoid actions that may create the appearance that they were biased in carrying out their duties or derived advantage from the decision or ruling of the arbitration panel.

Confidentiality

15. An arbitrator or former arbitrator shall not at any time disclose or use any non-public information concerning the proceedings, or acquired during the proceedings, except for the purposes of those proceedings and shall not, in any case, disclose or use any such information to gain personal advantage or advantage for others, or to affect adversely the interest of others.

16. An arbitrator shall not disclose an arbitration panel ruling or parts thereof prior to its publication.

17. An arbitrator or former arbitrator shall not at any time disclose the deliberations of an arbitration panel, or any arbitrator’s view.

Definitions

18. For the purposes of this Chapter:

staff, in respect of an arbitrator, means persons under the direction and control of the arbitrator, other than assistants.
CHAPTER 16
EXCEPTIONS

Article 16.1: General Exceptions

1. For the purposes of Chapters 2 (National Treatment and Market Access for Goods), 3 (Rules of Origin and Origin Procedures), 4 (Customs Administration and Trade Facilitation), 5 (Sanitary and Phytosanitary Measures), 6 (Technical Barriers to Trade), and 7 (Trade Remedies), Article XX of GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement, mutatis mutandis.

2. For the purposes of Chapters 8 (Trade in Services) and 9 (Investment), Article XIV of GATS (including its footnotes) is incorporated into and made part of this Agreement, mutatis mutandis.

Article 16.2: Security Exceptions

1. Nothing in this Agreement shall be construed to:

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

   (b) prevent a Party from taking any action which it considers necessary for the protection of its essential security interests:

      (i) relating to the traffic in arms, ammunition and implements of war and to such traffic in other goods and materials or relating to the supply of services as carried on, directly or indirectly, for the purposes of supplying or provisioning a military establishment;

      (ii) relating to fissionable and fusionable materials or the materials from which they are derived;

      (iii) taken so as to protect critical public infrastructure, including communications, power and water infrastructures, from deliberate attempts intended to disable or degrade such infrastructure; or

      (iv) taken in time of domestic emergency, or war or other emergency in international relations; or

   (c) prevent a Party from taking any action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.

2. The Joint Committee shall be informed to the fullest extent possible of measures taken under subparagraphs 1(b) and (c) and of their termination.
Article 16.3: Taxation

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

2. Nothing in this Agreement shall affect the rights and obligations of either Party under any tax convention. In the event of any inconsistency between this Agreement and any such convention, that convention shall prevail to the extent of the inconsistency. In the case of a tax convention between Korea and Viet Nam, the competent authorities under that convention shall have sole responsibility for jointly determining whether any inconsistency exists between this Agreement and that convention.

3. Paragraph 2 of Article 16.1 shall apply to taxation measures.¹

4. Notwithstanding paragraph 2, Article 2.2 (National Treatment on Internal Taxation and Regulation) and such other provisions of this Agreement as are necessary to give effect to that Article shall apply to taxation measures to the same extent as does Article III of GATT 1994.

5. Subparagraph 4(h) of Article 9.8 (Transfers) shall apply to taxation measures.

6. The determination of whether a taxation measure, in a specific fact situation, constitutes an expropriation requires a case-by-case, fact-based inquiry that considers all relevant factors relating to the investment, including the factors listed in Annex 9-B (Expropriation) and the following considerations:

   (a) the imposition of taxes does not generally constitute an expropriation. The mere introduction of a new taxation measure or the imposition of a taxation measure in more than one jurisdiction in respect of an investment generally does not in and of itself constitute an expropriation;

   (b) a taxation measure that is consistent with internationally recognized tax policies, principles, and practices does not constitute an expropriation. In particular, a taxation measure aimed at preventing the avoidance or evasion of taxation measures generally does not constitute an expropriation;

   (c) a taxation measure that is applied on a non-discriminatory basis, as opposed to a taxation measure that is targeted at investors of a particular nationality or at specific taxpayers, is less likely to constitute an expropriation; and

   (d) a taxation measure does not constitute an expropriation if it was already in force when the investment was made and information about the measure was publicly available.

¹ For the purposes of this paragraph, the application of paragraph 2 of Article 16.1 to taxation measures refers to Article XIV (d) and (e) of GATS.
7. (a) No investor may invoke Article 9.7(Expropriation and Compensation) as the basis for a claim where it has been determined pursuant to this subparagraph that the measure is not an expropriation. An investor that seeks to invoke Article 9.7(Expropriation and Compensation) with respect to a taxation measure must first provide written request to the competent authorities, at the time that it gives its Notice of Intent under Article 9.17(Notice of Intent to Submit a Claim to Arbitration), for decision on the issue of whether taxation measure is not an expropriation. The request should include the Notice of Intent. If the competent authorities do not agree to consider the issue or, having agreed to consider it, fail to agree that the measure is not an expropriation within a period of six months of such referral, the investor may submit its claim to arbitration under paragraph 1 of Article 9.19(Submission of a Claim to Arbitration).

(b) For the purposes of this paragraph, competent authorities means:

(i) for Korea, the Deputy Minister for Tax and Customs, Ministry of Strategy and Finance; and

(ii) for Viet Nam, the Director General of the General Department of Taxation, Ministry of Finance;

or their respective successors.

8. For the purposes of this Article:

(a) tax convention means a convention for the avoidance of double taxation or other international taxation agreement or arrangement; and

(b) taxes and taxation measures do not include customs duties as defined in Article 1.5(General Definitions) and measures listed in exceptions (b), (c), (d), and (e) of that definition.

Article 16.4: Disclosure of Information

Nothing in this Agreement shall be construed to require a Party to furnish or allow access to confidential information the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice the legitimate commercial interests of particular enterprises, public or private.
CHAPTER 17
INSTITUTIONAL AND FINAL PROVISIONS

Section A: Institutional Provisions

Article 17.1: Joint Committee

1. The Parties hereby establish a Joint Committee.

2. The Joint Committee shall be composed of relevant government officials of each Party and co-chaired by ministerial level officials of the Ministry of Trade, Industry and Energy of Korea and the Ministry of Industry and Trade of Viet Nam, or their respective designees. The Joint Committee shall agree on its meeting schedule and set its agenda.

3. The Joint Committee shall:
   (a) review and monitor the implementation and operation of this Agreement;
   (b) supervise and coordinate the work of all committees, working groups and other bodies established under this Agreement;
   (c) consider ways to further enhance trade and investment relations between the Parties;
   (d) without prejudice to the procedures under Chapter 15 (Dispute Settlement), seek to resolve problems or disputes that may arise relating to the interpretation or application of this Agreement;
   (e) adopt its own rules of procedure; and
   (f) carry out any other function relating to the areas covered by this Agreement as the Parties may agree.

4. The Joint Committee may:
   (a) establish and delegate responsibilities to committees, working groups or other bodies;
   (b) recommend to the Parties amendments to this Agreement;
   (c) adopt interpretations of the provisions of this Agreement; and
   (d) make recommendations.

5. When a Party submits information considered as confidential under its domestic laws and regulations to the Joint Committee, committees, working groups or any other body, the other Party shall treat that information as confidential.
Article 17.2 : Procedures of the Joint Committee

1. Unless the Parties otherwise agree, the Joint Committee shall convene:
   
   (a) in regular session every year, with such sessions to be held alternately in the territory of each Party; and
   
   (b) in special session within 30 days of the request of either Party, with such sessions to be held in the territory of the other Party or at such locations as the Parties may agree.

2. The meetings of the Joint Committee may be held in person or, if agreed by the Parties, by any technological means available to them.

3. All decisions of the Joint Committee shall be taken by mutual agreement.

Article 17.3 : Committees and Working Groups

1. The committees, working groups or any other body may be established under the auspices of the Joint Committee.

2. The composition, frequency of meetings, and functions of the committees, working groups or any other body shall be in accordance with the relevant provisions of this Agreement or determined by the Joint Committee consistent with this Agreement.

3. The committees, working groups or any other body shall inform the Joint Committee of their schedule and agenda sufficiently in advance of their meetings. They shall report to the Joint Committee on their activities at each regular meeting of the Joint Committee. The creation or existence of a committee, a working group or any other body shall not prevent either Party from bringing any matter directly to the Joint Committee.

4. The Joint Committee may decide to change or undertake the task assigned to a committee, a working group or any other body or may dissolve a committee, a working group or any other body.

Section B : Final Provisions

Article 17.4 : Contact Points

1. In order to facilitate communications between the Parties on any trade matter covered by this Agreement, the Parties hereby establish the following contact points:

   (a) for Korea, the Ministry of Trade, Industry and Energy; and
(b) for Viet Nam, the Ministry of Industry and Trade;

or their respective successors.

2. Upon request of either Party, the contact point of the other Party shall indicate the office or official responsible for any matter relating to the implementation of this Agreement, and provide the required support to facilitate communications with the requesting Party. Each Party shall notify the other Party of any change in its contact point in due time.

**Article 17.5 : Amendments**

The Parties may agree, in writing, to amend this Agreement. Any amendment shall enter into force after the Parties exchange written notifications through diplomatic channels certifying that they have completed all necessary domestic legal procedures, on such date as the Parties may agree. The amendments shall form an integral part of this Agreement.

**Article 17.6 : Amendments to the WTO Agreement**

If any provision of the WTO Agreement that the Parties have incorporated into this Agreement is amended, the Parties shall consult to consider amending the relevant provisions of this Agreement, as appropriate, in accordance with Article 17.5.

**Article 17.7 : Annexes, Appendices, and Footnotes**

The Annexes, Appendices, and footnotes to this Agreement shall form an integral part of this Agreement.

**Article 17.8 : Entry into Force**

1. The entry into force of this Agreement is subject to the completion of necessary domestic legal procedures by each Party.

2. This Agreement shall enter into force on the first day of the second month, following the date of the exchange of the written notifications through diplomatic channels, by which the Parties inform each other that all necessary domestic legal procedures for the entry into force of this Agreement have been completed, or on such other date as the Parties may agree.

**Article 17.9 : Duration**

1. This Agreement shall be valid indefinitely.

2. Either Party may notify the other Party of its intention to denounce this Agreement in writing through diplomatic channels.
3. The denunciation shall take effect six months after the notification under paragraph 2.

**Article 17.10 : Authentic Texts**

This Agreement is drawn up in duplicate in the Korean, Vietnamese, and English languages, each of these texts being equally authentic. In case of divergence, the English text shall prevail.

**IN WITNESS WHEREOF**, the undersigned, being duly authorized by their respective Governments, have signed this Agreement.

DONE at ____________ on this _______ day of ________ in the year_____.

For the Government of the Republic of Korea:  
For the Government of the Socialist Republic of Viet Nam: