



Miscellaneous Series No.2 (2021)

# Interim Agreement

establishing an Economic Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part and the Republic of Cameroon, of the other part

London, 9 March 2021

[The Agreement is not in force]

*Presented to Parliament  
by the Secretary of State for Foreign, Commonwealth and Development Affairs  
by Command of Her Majesty  
April 2021*



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**INTERIM AGREEMENT ESTABLISHING AN ECONOMIC  
PARTNERSHIP AGREEMENT BETWEEN THE UNITED KINGDOM OF  
GREAT BRITAIN AND NORTHERN IRELAND, OF THE ONE PART,  
AND THE REPUBLIC OF CAMEROON, OF THE OTHER PART**

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND  
(the ‘United Kingdom’ or ‘the UK’)

of the one part,

and

THE REPUBLIC OF CAMEROON (‘Cameroon’),

of the other part

**PREAMBLE**

NOTING the experience under the *Interim Agreement with a view to an Economic Partnership Agreement between the European Union and its Member States, of the one part, and the Central Africa Party of the other part* (‘EU-Central Africa iEPA’);

RECOGNISING THAT this Agreement builds on the experience of the Partnership Agreement between the Members of the African, Caribbean and Pacific (‘ACP’) Group of States, of the one part, and the European Community (‘EC’) and its Member States, of the other part, signed on 23 June 2000, revised on 25 June 2005, and further revised on 22 June 2010 (‘the Cotonou Agreement’);

HAVING REGARD to the Joint Statement of the Parties relating to the Objectives and Essential and Fundamental Elements of this Agreement;

CONVINCED that this Economic Partnership Agreement will create a new and more favourable climate for their relations in the areas of economic governance, trade and investments and create new opportunities for growth and development;

WHEREAS the liberalisation of trade, of establishment and of trade in services between the Parties must be based on the regional integration of the Central African States, have the objective of fostering their smooth and gradual integration into the global economy, with due regard for their political choices and their development priorities, and fulfil the conditions laid down in the World Trade Organization (‘WTO’) agreements;

WHEREAS the Parties shall not encourage foreign direct investment by making their domestic environmental, labour or occupational health and safety legislation and regulations less stringent or by relaxing their domestic labour legislation and regulations or regulations designed to protect and promote cultural diversity. The Parties therefore reaffirm their commitment to comply with these domestic laws or regulations or to propose to do so in order to encourage the establishment, acquisition, expansion or retention in their territory of an investment or of an investor,

HAVE DECIDED AS FOLLOWS:

## TITLE I OBJECTIVES

### ARTICLE 1

#### **Interim Economic Partnership Agreement**

This Agreement establishes an interim Economic Partnership Agreement ('EPA').

This Agreement comprises actual and enforceable commitments according to the provisions of this Agreement and also sets out further areas for negotiations with a view to incorporating additional elements.

### ARTICLE 2

#### **General objectives and scope**

The general objectives of this Agreement are to:

- (a) contribute to the reduction and eventual eradication of poverty by establishing a trade partnership consistent with the objectives of sustainable development, the Sustainable Development Goals ('SDGs') and the Objectives and Essential and Fundamental Elements of this Agreement, set out in Annex IV;
- (b) promote an economy in Cameroon that is more competitive and diversified, and enjoys stronger growth as the basis for such a regional economy in Central Africa;
- (c) foster economic cooperation and good governance in Cameroon, supporting these objectives and regional integration in the Central African region;
- (d) promote the gradual integration of Cameroon into the global economy, in accordance with its political choices and its development priorities, contributing to such integration in the Central African region;

- (e) improve the capacities of Cameroon in terms of trade policy and trade-related issues, as the basis for such improvement in the Central African region;
- (f) establish and implement an effective, predictable and transparent regulatory framework for trade and investment in Cameroon, thus supporting the conditions for increasing investment and private-sector initiatives, and enhance capacity for the supply of products and services, competitiveness and economic growth in the Central African region;
- (g) strengthen existing relations between the Parties on the basis of solidarity and mutual interest. To this end, in line with the WTO obligations, the Agreement will enhance commercial and economic relations, support a trading dynamic between the Parties by means of the progressive, asymmetrical liberalisation of trade between them and reinforce, broaden and deepen cooperation in all areas relevant to trade;
- (h) promote private-sector development and employment growth.

### ARTICLE 3

#### **Specific objectives**

The specific objectives of this Agreement are to:

- (a) help reduce poverty, promote economic cooperation and good governance in Cameroon and increase Cameroon's production, export and supply capacities, as well as its ability to attract foreign investment and its capacities in terms of trade policy and trade-related issues, and thereby contribute to promoting regional integration;
- (b) foster the smooth and gradual integration of Cameroon into the global economy, in accordance with its political choices and its development priorities, supporting such integration for the Central African region;
- (c) strengthen existing relations between the Parties on the basis of solidarity and mutual interest;
- (d) create an Agreement that is compatible with the rules of the WTO;

- (e) establish a basis for negotiating and implementing an effective, predictable and transparent regulatory framework for trade, investment, competition, intellectual property, public procurement and sustainable development in the Central African region, thus supporting the conditions for increasing investment and private-sector initiatives, and enhance capacity for the supply of goods and services, competitiveness and economic growth in the region;
- (f) provide a roadmap for negotiations on the areas referred to in paragraph (e) with a view to extending the scope of the Agreement.

## TITLE II PARTNERSHIP FOR DEVELOPMENT

### ARTICLE 4

#### **Framework for capacity building in Cameroon**

The Parties affirm their commitment to promote capacity building and economic modernisation in Cameroon using the various instruments at their disposal, for example, by means of trade policy instruments and development cooperation as set out in Article 7.

### ARTICLE 5

#### **Priority areas for capacity building and modernisation**

1. Cameroon, in partnership with the UK, shall promote a quantitative and qualitative increase in the goods and services it produces and exports, as the basis for promoting such an increase in the Central African region, particularly in the following areas:

(a) Development of basic infrastructure

- Transport
- Energy
- Telecommunications

(b) Agriculture and food safety

- Agricultural production
- Agro-industry

- Fisheries
  - Stock farming
  - Aquaculture and fish stocks
- (c) Industry, diversification and competitiveness of economies
- Modernisation of businesses
  - Industry
  - Standards and certification (sanitary and phytosanitary ('SPS') measures, quality, zootechnical standards, etc.)
- (d) Strengthening of regional trade
- Development of the regional common market
  - Taxation and customs
- (e) Improvement of the business environment
- Harmonisation of trade policies
2. In implementing this partnership, the Parties shall refer to Annex I to this Agreement.
3. In the implementation of this Agreement, the Parties affirm their commitment to promote the modernisation of the productive sectors in Cameroon affected by this Agreement, by means of development cooperation as set out in Article 7.

## ARTICLE 6

### **Business environment**

The Parties consider that the business environment is an essential vehicle for economic development, and that the provisions of this Agreement are therefore geared towards achieving this common objective. Cameroon, which is also a signatory of the OHADA Treaty (Organisation for the Harmonisation of Business Law in Africa)<sup>1</sup>, undertakes to apply and implement the provisions of this Treaty effectively and without discrimination.

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<sup>1</sup> In the event of accession, this Article will need to be amended to reflect whether an acceding state or regional organisation is party to the OHADA treaty.

## ARTICLE 7

### **Development finance cooperation**

1. UK financing pertaining to development cooperation between Cameroon and the UK supporting the implementation of this Agreement shall be within the framework for development cooperation as set out in Annex IV. In this context, supporting the implementation of this Agreement shall be one of the priorities.
2. The UK undertakes to support, by means of its development policies and instruments — including aid for trade — development activities for economic cooperation and for the implementation of this Agreement, in accordance with the principles of effectiveness and complementarity of aid. The UK may provide this support to the key areas listed in Article 5 and Annex I, or to other areas of assistance.
3. The Parties shall cooperate in order to facilitate the participation of other donors willing to support the efforts of Cameroon to achieve the objectives of this Agreement.
4. The Parties recognise the usefulness of specific financing mechanisms which support the implementation of this Agreement, and will support the efforts in this direction.

## ARTICLE 8

### **Supporting the implementation of trade-related rules**

The Parties agree that the implementation of trade-related rules, for which the areas of cooperation are detailed in the individual Chapters of this Agreement, shall help to achieve the objectives of this Agreement. Cooperation in this area shall be in accordance with the arrangements set out in Article 7.

## ARTICLE 9

### **Financing of the partnership**

1. The Parties agree to coordinate support which will help to finance effectively the priority measures intended to build productive capacity in Cameroon, as indicated in Article 5, and the measures referred to in Article 10.
2. In accordance with the principles of development effectiveness, the Parties shall cooperate to mobilise resources including from other donors relating specifically to the areas of cooperation in this Agreement and the activities listed in Annex I.

3. The UK will provide funding through mechanisms such as the UK Prosperity Fund to support implementation of this Agreement.

## ARTICLE 10

### **Cooperation on fiscal adjustment**

1. The Parties recognise the challenges which the elimination or substantial reduction of the customs duties provided for in this Agreement may pose for Cameroon, and they agree to establish a dialogue and cooperation in this area.

2. In the light of the dismantling schedule set out in Article 21 and approved by the Parties to this Agreement, the Parties agree to establish an in-depth dialogue on the fiscal adjustment measures to be taken which could restore budget balance in the long term.

3. Further to paragraphs 1 and 2 of this Article, the Parties agree to cooperate, within the framework of Article 7, and undertake to implement technical and financial assistance measures which may be provided through multilateral organisations and international financial institutions in the following areas:

- (a) contribution to absorbing the net fiscal impact in full complementarity with the fiscal reforms;
- (b) support for fiscal reform together with dialogue in this area.

4. The Parties undertake to agree, within the EPA Committee as defined in Article 92, and as soon as possible, on the methodology for estimating net fiscal impact. In this same context the Parties shall subsequently agree on the complementary measures and studies to be undertaken.

## ARTICLE 11

### **Cooperation in international fora**

The Parties shall endeavour to cooperate in all international fora where issues of interest to this partnership are discussed.

## ARTICLE 12

### **Review of the partnership for development**

The Parties agree to review in greater detail the partnership for development established by this Title, including the details of its implementation.

TITLE III  
TRADE REGIME FOR GOODS

CHAPTER 1  
Customs duties and non-tariff measures

ARTICLE 13

**Rules of origin**

1. For the purposes of this Chapter, ‘originating’ shall apply to goods that conform with the rules of origin set out in Interim Protocol 2A and Interim Protocol 2B to this Agreement.
2. The EPA Committee, in view of the interim nature of Interim Protocol 2A and Interim Protocol 2B, shall establish a common reciprocal regime governing the rules of origin in due course, which shall be annexed to this Agreement by the EPA Committee. That new ‘Protocol 2’ shall replace the two Interim Protocols and shall enter into force on a date to be agreed by the EPA Committee and to be published in the official journal or website of both Parties.
3. The Parties shall review the provisions in force governing the rules of origin, with a view to simplifying the concepts and methods used for the purpose of determining origin in the light of Central Africa’s development goals. As part of this review, the Parties shall take into account technological development, production processes and all other factors including reforms under way in relation to rules of origin which could require amendments to the negotiated reciprocal regime. Any amendment or replacement shall be effected by decision of the EPA Committee.

ARTICLE 14

**Customs duties**

‘Customs duties’ shall mean duties or charges of any kind, including any form of surcharge or supplement, imposed on or in connection with the import or export of goods. These do not include:

- (a) charges equivalent to taxes or other internal charges imposed in accordance with Article 23, below, on national treatment;
- (b) anti-dumping, countervailing or safeguard measures applied in accordance with the provisions of Chapter 2 on trade defence instruments;
- (c) fees or other charges imposed in accordance with Article 18.

## ARTICLE 15

### **Elimination of customs duties on exports**

1. No new customs duties on exports shall be introduced in trade between the Parties, nor shall such duties be increased beyond those that applied on entry into force of this Agreement, provided those duties were permitted under the EU-Central Africa iEPA.
2. However, in the event of a serious public finance problem or the need for greater environmental protection, Cameroon may, after consultation with the UK, introduce customs duties on exports for a limited number of additional goods.
3. The EPA Committee shall undertake a regular evaluation in order to examine the impact and relevance of customs duties on exports applied under this Article.

## ARTICLE 16

### **Movement of products**

1. This Article applies only in the event of an accession.
2. Products originating in the UK or in the Central African Party shall be assessed duties only once in the territory of the other Party.
3. For products originating in the UK, the customs duty to be paid in accordance with this Agreement shall be levied on behalf of the Central African Contracting State, as defined in Article 95, whose territory constitutes the place of consumption.
4. The Central Africa Party shall take all necessary measures to ensure the effective implementation of the provisions of this Article and to promote the free movement of goods in the territories of the Central African Contracting States as defined in Article 95. The two Parties agree to cooperate in relation to this matter as per Articles 7 and 8. This cooperation shall be adapted according to the type of mechanism ultimately chosen by the Central African Party.
5. The Parties agree to cooperate with a view to facilitating the movement of goods and simplifying customs procedures as provided for under Chapter 3 of Title III.

## ARTICLE 17

### **Classification of products**

The classification of products covered by this Agreement shall be that set out in each Party's respective tariff nomenclature in conformity with the Harmonised Commodity Description and Coding System ('HS').

## ARTICLE 18

### **Fees and other charges**

1. Fees and other charges referred to in Article 14(c) shall be limited in amount to the approximate cost of services rendered and shall not constitute indirect protection for domestic products or taxation of imports or exports for fiscal purposes. They shall be subject to specific tariffs corresponding to the approximate cost of services rendered and shall not be calculated on an *ad valorem* basis. The fees and other charges shall not be imposed for consular formalities, such as consular certificates and invoices (an exhaustive list to be drawn up by the EPA Committee).
2. In the event of an accession, the Central Africa Party shall, in order to promote regional integration and ensure clarity for economic operators, maintain standardised provisions relating to the area covered by this Article.

## ARTICLE 19

### **More favourable treatment on the basis of economic integration agreements**

1. With regard to the areas covered by this Chapter, the UK shall grant Cameroon any more favourable treatment which could result from the UK becoming party to an economic integration agreement with third parties after this Agreement has been signed.
2. With regard to the areas covered by this Chapter, Cameroon shall grant the UK any more favourable treatment which could result from Cameroon becoming party to an economic integration agreement with a major trading partner after this Agreement has been signed.
3. If Cameroon has received substantially more favourable treatment from a major trading partner than that provided by the UK in an economic integration agreement concluded by Cameroon with that same partner, the Parties shall enter into consultations and decide together on the implementation of paragraph 2.
4. For the purposes of this Article, ‘economic integration agreement’ shall mean an agreement which substantially liberalises trade and abolishes or eliminates discrimination between the parties by eliminating existing discriminatory measures and/or prohibiting new or more discriminatory measures, either upon entry into force of the agreement or on the basis of a reasonable time-frame.

5. For the purposes of this Article, ‘major trading partner’ shall signify any developed country or any country accounting for more than 1 % of world trade in the year before the entry into force of the economic integration agreement referred to in paragraph 2, or any group of countries acting individually, collectively or through an economic integration agreement accounting collectively for more than 1.5 % of world trade in the year before the entry into force of the economic integration agreement referred to in paragraph 2<sup>2</sup>.

6. The provisions of this Chapter shall not be so construed as to oblige the Parties to extend reciprocally any preferential treatment applicable as a result of one of the Parties being party to a regional economic integration agreement with a third party on the date of signature of this Agreement.

## ARTICLE 20

### **Customs duties on products originating in Cameroon**

1. Products originating from Cameroon shall be imported into the UK free of customs duties, with the exception of the products indicated, and under the conditions set out in Annex II.

2. No new customs duties shall be introduced in trade between the Parties, nor shall those already applied be increased.

## ARTICLE 21

### **Customs duties on products originating in the UK**

1. For each product, the basic customs duty shall be that specified in Annex III.

2. No new customs duties shall be introduced in trade between the Parties, nor shall those specified in Annex III be increased.

3. Customs duties on imports of products considered as originating in the UK and listed in Annex III under categories ‘1’, ‘2’ and ‘3’ shall be definitively eliminated as per the table in paragraph 5 below, subject to paragraph 4.

4. If, before the EU-Central Africa iEPA ceases to apply to the UK, the parties to that Agreement agree (formally, informally or by conduct) or apply more favourable tariff treatment to imports of EU goods, that more favourable treatment shall apply to imports of UK goods and the EPA Committee shall amend paragraph 5 to reflect this.

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<sup>2</sup> For this calculation, official WTO data on the world's leading exporters of products (excluding intra-EU trade) shall be used.

5. The tariff reduction percentages set out in the table below shall be applied to the tariffs laid down in paragraph 1.

Years	Product Groups			
	1	2	3	5
01/01/2021	100%	60%	10%	0%
04/08/2021	100%	75%	20%	0%
04/08/2022	100%	90%	30%	0%
04/08/2023	100%	100%	40%	0%
04/08/2024	100%	100%	50%	0%
04/08/2025	100%	100%	60%	0%
04/08/2026	100%	100%	70%	0%
04/08/2027	100%	100%	80%	0%
04/08/2028	100%	100%	90%	0%
04/08/2029	100%	100%	100%	0%

6. Imports of products originating in the UK and listed in Annex III under category '5' shall comprise products for which customs duties are determined in accordance with the provisions of paragraph 1 above; customs duties in this category shall be neither reduced nor eliminated.

7. In the event of serious difficulties in respect of imports of a given product, the schedule for tariff reduction and dismantling may be reviewed by the EPA Committee by common accord with a view to possibly extending the period of reduction or elimination. During a review of this kind, the calendar period for which the review has been requested may not be extended, for the product concerned, beyond the maximum transitional period for the reduction or elimination of tariffs provided for this same product. If the EPA Committee has not made a decision within 30 days of an application to review the timetable, Cameroon may suspend the timetable provisionally for a period which may not exceed one year.

## ARTICLE 22

### **Prohibition of quantitative restrictions**

Upon entry into force of this Agreement, all prohibitions or restrictions on imports or exports affecting trade between the two Parties shall be eliminated, apart from the customs duties, taxes, fees and other charges referred to under Article 18 of this Chapter, whether made effective through quotas, import or export licenses or other measures. No new measures may be introduced. The provisions of this Article shall apply without prejudice to the provisions of Chapter 2 of this Agreement on trade defence instruments.

## ARTICLE 23

### **National treatment on internal regulations and taxation**

1. Imported products originating in the territory of the other Party shall not be subject, either directly or indirectly, to internal taxes or other internal charges of any kind in excess of those applied, directly or indirectly, to like national products. Moreover, the Parties shall not otherwise apply internal taxes or other internal charges so as to afford protection to national production.

2. Imported products originating in the territory of the other Party shall be accorded treatment no less favourable than that accorded to like national products in respect of all laws, regulations and requirements affecting their internal sale, offering for sale, purchase, transportation, distribution or use. The provisions of this paragraph shall not prevent the application of differential internal transportation charges which are based exclusively on the economic operation of the means of transport and not on the origin of the product.

3. Neither Party shall establish or maintain any internal regulation relating to the mixture, processing or use of products in specified amounts or proportions which requires, directly or indirectly, that any specified amount or proportion of any product which is the subject of the regulation must be supplied from national sources. Moreover, neither Party shall otherwise apply internal quantitative regulations so as to afford protection to national production.

4. No internal quantitative regulation relating to the mixture, processing or use of products in specified amounts or proportions shall be applied in such a manner as to allocate any such amount or proportion among external sources of supply.

5. In accordance with Article III.8(b) of the General Agreement on Tariffs and Trade of 1994 ('GATT 1994'), the provisions of this Article shall not prevent the payment of subsidies exclusively to national producers, including payments derived from the proceeds of internal taxes or charges applied consistently with the provisions of this Article and subsidies effected through governmental purchases of national products.

6. The provisions of this Article shall not apply to laws, regulations, procedures or practices governing public procurement.

7. The provisions of this Article shall apply without prejudice to the provisions of Chapter 2 of this Agreement on trade defence instruments.

## ARTICLE 24

### **Agricultural export subsidies**

1. No Party may introduce new export subsidies or increase any existing subsidy

of this nature on agricultural products destined for the territory of the other Party. With regard to existing subsidies, this paragraph shall not prohibit increases due to variations in the world prices of the products in question.

2. For any group of products, as defined in paragraph 3, which receive an export refund under UK legislation for the same basic product for which Cameroon has undertaken to eliminate its tariffs, the UK undertakes to dismantle all existing subsidies (if any) for exports of this group of products — corresponding to the same basic product — to the territory of Cameroon.

3. This Article shall apply to products covered by Annex I of the WTO Agreement on Agriculture.

4. This Article shall be without prejudice to the application by Cameroon of Article 9.4 of the WTO Agreement on Agriculture and Article 27 of WTO Agreement on Subsidies and Countervailing Measures.

## ARTICLE 25

### **Food security**

Should the implementation of this Agreement lead to problems with the availability of, or access to, the foodstuffs necessary to ensure food security, and where this situation gives rise or is likely to give rise to major difficulties for Cameroon (or, following an accession, another Central African Contracting State), Cameroon or such State may take appropriate measures in accordance with the procedures laid down in Article 31.

## ARTICLE 26

### **Special provisions on administrative cooperation**

1. The Parties agree that administrative cooperation is essential for the implementation and control of the preferential treatment granted under this Title and underline their commitment to tackle irregularities and fraud in customs and related matters.

2. Where one Party obtains proof, based on objective information, of a failure to provide administrative cooperation and/or of irregularities or fraud, the Party concerned may temporarily suspend the preferential treatment of the product(s) concerned in accordance with this Article.

3. For the purposes of this Article, a failure to provide administrative cooperation shall be defined, *inter alia*, as:

- (a) a recurrent failure to respect the obligation to verify the originating status of the product(s) concerned;
- (b) a repeated refusal or undue delay in carrying out and/or communicating the results of subsequent verification of the proof of origin; or
- (c) a repeated refusal or undue delay in granting authorisation to conduct a cooperation mission to verify the authenticity of documents or accuracy of information relevant to the granting of the preferential treatment in question.

4. The application of a temporary suspension shall be subject to the following conditions:

- (a) The Party which obtains proof, based on objective information, of a failure to provide administrative cooperation and/or of irregularities or fraud shall without undue delay notify the EPA Committee of this proof together with the objective information and enter into consultations within the EPA Committee with a view to reaching a solution acceptable to both Parties, on the basis of all relevant information and objective findings;
- (b) Where the Parties have entered into consultations in the EPA Committee as provided for above and have not been able to agree on an acceptable solution within three months of notification, the Party concerned may temporarily suspend the preferential treatment of the product(s) concerned. A temporary suspension shall be notified to the EPA Committee without undue delay; and
- (c) Temporary suspensions under this Article shall be limited to that necessary to protect the financial interests of the Party concerned. They shall not exceed a period of six months, which may be renewed. The EPA Committee shall be notified of temporary suspensions immediately after their adoption. Such suspensions shall be the subject of periodic consultations within the EPA Committee, particularly with a view to their termination as soon as the conditions for their application no longer exist.

5. At the same time as the notification of the EPA Committee provided for in paragraph 4(a) of this Article, the Party concerned shall publish a notice to importers in its official journal or website. This notice to importers shall indicate that, for the product concerned, proof has been obtained, based on objective information, of a failure to provide administrative cooperation and/or of irregularities or fraud.

## ARTICLE 27

### **Management of administrative errors**

In case of error by the competent authorities in the management of preferential systems for exports, and in particular in the application of rules defining the concept of ‘originating’ products and methods of administrative cooperation, where this error leads to consequences in terms of imports and exports the Party facing such consequences may request the EPA Committee to examine the possibility of adopting all appropriate measures with a view to resolving the situation.

## ARTICLE 28

### **Cooperation**

In accordance with the provisions of Article 7, the Parties agree to cooperate in the following areas *inter alia*:

- supporting the implementation of trade policy commitments arising from this Agreement;
- training/support in the interpretation and application of these rules.

## CHAPTER 2

### Trade defence instruments<sup>3</sup>

## ARTICLE 29

### **Anti-dumping and countervailing measures**

1. Subject to the provisions of this Article, nothing in this Agreement shall be construed to prevent the UK, or Cameroon, from adopting anti-dumping or countervailing measures in accordance with the relevant WTO Agreements. For the purposes of this Article, origin shall be determined in accordance with the Parties’ non-preferential rules of origin.
2. Before imposing definitive anti-dumping or countervailing duties in respect of products from Cameroon, the UK shall consider the possibility of constructive remedies as provided for in the relevant WTO Agreements.
3. The UK shall notify Cameroon of the receipt of a properly documented complaint before initiating any investigation.

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<sup>3</sup> In the event of an accession, references in this Chapter to ‘Cameroon’, ‘Party’ and ‘importing Party’ shall be replaced with references to ‘Central African Contracting State’ or ‘Central African Contracting States’ as the context requires.

4. The provisions of this Article shall be applicable in all investigations initiated after this Agreement enters into force.

5. The provisions of this Article shall not be subject to the dispute settlement provisions of this Agreement.

6. In the event of an accession, the Parties agree that paragraphs 7 and 8 shall apply.

7. Where an anti-dumping or countervailing measure has been imposed on behalf of two or more Central African Contracting States at least by a regional or sub-regional authority there shall be one single instance of judicial review, including the stage of appeals.

8. Where anti-dumping or countervailing measures may be imposed on a regional or sub-regional basis and on a national basis, these measures shall not be applied simultaneously to the same product by the regional or sub-regional authorities and the national authorities.

#### ARTICLE 30

##### **Multilateral safeguard measures**

1. Subject to the provisions of this Article, nothing in this Agreement shall be construed to prevent Cameroon or the UK from adopting measures in accordance with Article XIX of the GATT 1994, the WTO Agreement on Safeguards and Article 5 of the WTO Agreement on Agriculture. For the purposes of this Article, origin shall be determined in accordance with the Parties' non-preferential rules of origin.

2. Not later than 180 days after the entry into force of this Agreement, the EPA Committee shall review, in the light of the development needs of Cameroon and without prejudice to paragraph 1, whether to provide for a period during which the UK shall exclude imports from Cameroon from any measures taken pursuant to Article XIX of GATT 1994, the WTO Agreement on Safeguards and Article 5 of the WTO Agreement on Agriculture.

3. The provisions of paragraph 1 shall not be subject to the dispute settlement provisions of this Agreement.

#### ARTICLE 31

##### **Bilateral safeguard measures**

1. Without prejudice to the provisions of Article 30, after having examined alternative solutions, a Party may apply safeguard measures of limited duration which derogate from the provisions of Articles 20 and 21, under the conditions and

in accordance with the procedures laid down in this Article.

2. Safeguard measures as referred to in paragraph 1 may be taken where a product originating in the territory of one Party is being imported into the territory of the other Party in such increased quantities and under such conditions as to cause or threaten to cause:

- (a) serious damage to the domestic industry producing like or directly competitive products in the territory of the importing Party;
- (b) disruption in a sector of the economy, particularly where this disruption gives rise to major social problems or difficulties which could seriously jeopardise the economic situation of the importing Party; or
- (c) disruption in the markets of like or directly competitive agricultural products<sup>4</sup> or in the mechanisms regulating those markets.

3. The safeguard measures referred to in this Article shall not exceed what is necessary to remedy or prevent the serious damage or disruption, as defined in paragraphs 2 and 4(b). Those safeguard measures of the importing Party may only consist of one or more of the following:

- (a) the suspension of any further reduction of the applicable import duty provided for under this Agreement for the product concerned;
- (b) an increase in the customs duty on the product concerned to a level which does not exceed the customs duty applied to other WTO Members; and
- (c) the introduction of tariff quotas on the product concerned.

4. (a) Without prejudice to the provisions of paragraphs 1, 2 and 3, where a product originating in the UK is being imported in such increased quantities and under such conditions as to cause or threaten to cause one of the situations referred to under paragraph 2(a), (b) and (c) above to Cameroon, Cameroon may take surveillance or safeguard measures limited to its territory in accordance with the procedures laid down in paragraphs 5 to 8;

- (b) Cameroon may take safeguard measures where a product originating in the UK, following the reduction of customs duties, is being imported into its territory in such increased quantities and under such conditions as to cause or threaten to cause disruption to an infant industry producing like or directly competitive products. This clause shall be applicable until 3 August 2029. Measures must be taken in accordance with the provisions of paragraphs 5 to 8.

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<sup>4</sup> For the purposes of this Article, agricultural products shall be those covered by Annex I of the WTO Agreement on Agriculture.

5.
  - (a) The safeguard measures referred to in this Article shall be maintained only for such time as is necessary to prevent or remedy the serious damage or disruption as defined in paragraphs 2 and 4, above;
  - (b) The safeguard measures referred to in this Article shall be applied for a period not exceeding two years. Where the circumstances warranting the imposition of safeguard measures continue to exist, such measures may be extended for a further period of no more than two years. Where Cameroon applies a safeguard measure, such measures may nevertheless be applied for a period not exceeding four years and, where the circumstances warranting the imposition of safeguard measures continue to exist, be extended for a further maximum period of four years;
  - (c) The safeguard measures referred to in this Article which exceed one year shall have a clear timetable for being phased out by the end of the set period, at the latest;
  - (d) No safeguard measure referred to in this Article shall be applied to a product that has previously been subject to such a measure for a period of at least one year since the expiry of the measure.
  
6. For the implementation of paragraphs 1 to 5, the following provisions shall apply:
  - (a) Where a Party is of the opinion that one of the circumstances referred to in paragraphs 2 and/or 4 exists, it shall immediately refer the matter to the EPA Committee;
  - (b) The EPA Committee may make recommendations to remedy the circumstances which have arisen. If the EPA Committee has not made recommendations to remedy the circumstances, or if a satisfactory solution has not been reached within 30 days of the matter being referred, the importing Party may adopt the appropriate measures to remedy the situation in accordance with this Article;
  - (c) Before taking any measure provided for in this Article or, in the cases to which paragraph 7 applies, the Party concerned shall, as soon as possible, supply the EPA Committee with all information required for a thorough examination of the situation, with a view to seeking a solution acceptable to the Parties concerned;
  - (d) In selecting safeguard measures, priority must be given to those which solve the problem rapidly and effectively and disturb the functioning of this Agreement as little as possible;

- (e) All safeguard measures taken in accordance with this Article shall be notified immediately to the EPA Committee and shall be the subject of periodic consultations within that body, particularly with a view to establishing a timetable for their termination as soon as circumstances permit.

7. Where exceptional circumstances require immediate measures, the importing Party concerned may take the measures provided for in paragraphs 3 and/or 4 on a provisional basis without complying with the requirements of paragraph 6. Such action may be taken for a maximum period of 180 days where measures are taken by the UK and 200 days where measures are taken by Cameroon. The duration of any such provisional measure shall be counted as part of the period of duration of the measures and of any extension as referred to in paragraph 5. When taking such provisional measures, the interests of all stakeholders shall be taken into account. The importing Party concerned shall inform the other Party and shall refer the matter to the EPA Committee for examination.

8. If an importing Party subjects imports of a product to an administrative procedure having as its purpose the rapid provision of information on the trend of trade flows liable to give rise to the problems referred to in this Article, it shall inform the EPA Committee without delay.

9. The relevant WTO Agreements shall not be invoked to prevent a Party from adopting safeguard measures in accordance with the provisions of this Article.

### CHAPTER 3 Customs and trade facilitation

#### ARTICLE 32

##### **Objectives**

1. The Parties acknowledge the importance of customs and of trade facilitation in the evolving global trading environment. The Parties agree to increase cooperation in this area with a view to ensuring that the relevant legislation and procedures, as well as the administrative capacity of the relevant administrations, fulfil the objectives of effective controls and facilitation of trade, and help promote the development and regional integration of the EPA signatory countries.

2. The Parties agree that legitimate public policy objectives, including those relating to security and the prevention of fraud, shall not be compromised in any way.

## ARTICLE 33

### **Customs and administrative cooperation**

1. In order to ensure compliance with the provisions of this Agreement and effectively respond to the objectives laid down in Article 32, the Parties shall:
  - (a) exchange information concerning customs legislation, regulations and procedures;
  - (b) develop joint initiatives relating to import, export and transit procedures, and initiatives designed to provide an effective service for the business community;
  - (c) cooperate on the automation of customs and trade procedures, and adopt, for the purpose of information exchange, the Data Model of the World Customs Organization ('WCO');
  - (d) cooperate in the planning and implementation of assistance with a view to facilitating customs reforms and implementing trade facilitation; and encourage consultations and cooperation between all bodies concerned with international trade.
2. Notwithstanding paragraph 1, the Parties' customs administrations shall provide mutual administrative assistance in accordance with the provisions of the Protocol on Mutual Administrative Assistance in Customs Matters, Protocol 1 to this Agreement. The EPA Committee shall make any amendments which it considers necessary to Protocol 1 by consensus.

## ARTICLE 34

### **Terms of cooperation**

1. The Parties recognise the importance of cooperation as regards customs and trade facilitation measures for the implementation of this Agreement.
2. In accordance with the provisions of Article 7, the Parties agree to cooperate in the following areas, *inter alia*:
  - (a) the application of modern customs techniques, including risk analysis and risk management, binding information, simplified procedures for imports and exports of products, subsequent verifications and company audit methods;
  - (b) the introduction of procedures which reflect where possible the international instruments and standards applicable in the field of customs and trade, including WTO rules on customs valuation and WCO

instruments and standards, *inter alia* the International Convention on the Simplification and Harmonisation of Customs Procedures, concluded at Kyoto on 18 May 1973 and revised at Brussels on 26 June 1999 (the ‘revised Kyoto Convention’), and the WCO Framework of Standards to Secure and Facilitate Global Trade; and

- (c) the computerisation of customs and trade procedures.

## ARTICLE 35

### **Customs and trade standards**

1. The Parties agree that their legislation, regulations and procedures, in the fields of customs and international trade, shall be based on:

- (a) international standards and instruments, including the revised Kyoto Convention, the WCO Framework of Standards to Secure and Facilitate Global Trade, the WCO Data Model and the International Convention on the Harmonised Commodity Description and Coding System (‘HS’);
- (b) the introduction of a single administrative document, or an electronic equivalent, for the purpose of establishing customs declarations at the import and export stages;
- (c) modern customs techniques, including risk analysis and risk management, simplified procedures for imports and exports of products, subsequent verifications and company audit methods. Procedures should be transparent, efficient and simplified, in order to reduce costs and increase predictability for economic operators, including small and medium-sized enterprises;
- (d) non-discrimination in terms of requirements and procedures concerning imports, exports and products in transit, although it shall be accepted that consignments may be treated differently in accordance with objective risk management criteria;
- (e) regulations and procedures containing binding information, particularly on tariff classification, and origin;
- (f) simplified procedures for authorised traders;
- (g) the gradual development of information systems to facilitate the electronic exchange of data between traders, customs administrations and other bodies involved;
- (h) the facilitation of transit movements;

- (i) rules ensuring that penalties imposed for minor breaches of customs regulations or the requirements of international trade procedures are proportionate and non-discriminatory and that their application does not result in unwarranted delays;
  - (j) agreement that their respective customs provisions and procedures shall not require the mandatory use of customs brokers.
- 2. The Parties shall not require the mandatory use of pre-shipment inspections as defined in the WTO Agreement on Pre-shipment Inspection, in relation to tariff classification and customs valuation.
- 3. In order to improve working methods, as well as to ensure non-discrimination, transparency, efficiency, integrity and accountability of operations, the Parties shall:
  - (a) take the necessary measures, based on the relevant international recommendations, to simplify and standardise the data and documentation required by customs and the other institutions involved with international trade; simplify administrative formalities and requirements wherever possible in order to reduce the time needed for clearance, release and removal of products;
  - (b) implement effective, prompt and non-discriminatory procedures enabling the right of appeal against rulings, decisions and actions by customs and other administrations which affect imports, exports or goods in transit. Procedures for appeal shall be easily accessible and any costs shall be reasonable and not in excess of the costs necessary to process them;
  - (c) ensure that the highest standards of integrity are maintained by applying measures in line with the principles of the relevant international instruments and conventions.

## ARTICLE 36

### **Transit of products**

1. The Parties shall ensure freedom of transit through their territory via the route most convenient for transit. Any restrictions, controls or requirements must be non-discriminatory, proportionate and applied uniformly.
2. Without prejudice to legitimate customs control, the Parties shall accord to products in transit from the territory of one Party treatment not less favourable than that accorded to domestic products, in particular with respect to exports and imports and their movement.
3. The Parties shall operate bonded transport regimes that allow the transit of

products without payment of duties or other charges, subject to the provision of an appropriate guarantee.

4. The Parties shall promote and implement regional transit arrangements.
5. The Parties shall use international standards and instruments relevant to transit.
6. The Parties shall ensure cooperation and coordination across all relevant agencies in their territories to facilitate traffic in transit and promote cross-border cooperation.

#### Article 37

##### **Relations with the business community**

1. The Parties agree:
  - (a) to ensure that all information on legislation, regulations, procedures and required documents, duties and taxes, fees and other charges may be made publicly available, where possible electronically;
  - (b) on the need for regular consultations with the business community on the drafting of texts related to customs and international trade issues. To this end, appropriate mechanisms for regular consultation shall be put in place by the Parties;
  - (c) that a sufficient period of time must elapse between the publication and entry into force of any legislation, procedure, duty or charge, whether new or amended.
  - (d) to foster cooperation between operators and relevant administrations via the use of non-arbitrary and accessible procedures, such as memoranda of understanding based on the protocols promulgated by the WCO;
  - (e) to ensure that administrations' requirements in terms of international trade continue to meet the needs of the business community, follow best practices, and remain as unrestrictive to trade as possible.
2. The Parties shall make publicly available relevant notices of an administrative nature, including agency requirements, procedures, opening hours and operating procedures for customs offices at entry and/or exit points, and contact or information points;

## ARTICLE 38

### **Customs valuation**

1. Article VII of the GATT (1994) and the WTO Agreement on the implementation of Article VII of the GATT (1994) shall govern customs valuation rules applied to reciprocal trade between the Parties.
2. The Parties shall cooperate with a view to achieving a common approach to issues relating to customs valuation, including problems relating to transfer pricing.

## ARTICLE 39

### **Regional integration in Central Africa**

In taking forward customs reforms, and in order to facilitate trade, the Parties shall promote regional integration in Central Africa, aiming at developing standardised:

- requirements
- documentation
- data requirements
- procedures
- authorised trader schemes
- border procedures and opening hours
- transit requirements, bonded transport and guarantee schemes.

This should involve close cooperation between all relevant agencies and be based, wherever possible, on the use of relevant international standards.

## CHAPTER 4

### Technical barriers to trade, and sanitary and phytosanitary measures

## ARTICLE 40

### **Objectives**

The objectives of this Chapter are to facilitate trade in products between the Parties while increasing the capacity of the Parties to identify, prevent and eliminate obstacles to trade as a result of technical regulations, standards and conformity assessment

procedures applied by either Party, and increasing the capacity of the Parties to protect plants, animals and public health.

#### ARTICLE 41

##### **Multilateral obligations and general background**

1. The Parties reaffirm their rights and obligations under the WTO Agreement, and in particular the WTO Agreements on the Application of Sanitary and Phytosanitary Measures ('SPS Agreement') and on Technical Barriers to Trade ('TBT Agreement'). In the event of an accession of a Central African Contracting State that is not a WTO member, the Parties agree that this paragraph should be amended to add:

“Central African Contracting States which are not members of the WTO also confirm their commitment to comply with the obligations set out in the SPS and TBT Agreements with regard to all matters concerning relations between the Parties.”

2. The Parties reaffirm their commitment to improve public health in the territory of Cameroon, in particular by strengthening its capacity to identify unsafe products, pursuant to Article 47.

3. These commitments, rights and obligations shall inform the activities of the Parties under this Chapter.

#### ARTICLE 42

##### **Scope and definitions**

1. This Chapter shall apply to those measures within the scope of the WTO SPS and TBT Agreements.

2. Unless specified otherwise, for the purposes of this Chapter, the definitions of the WTO SPS and TBT Agreements, CODEX Alimentarius, the International Plant Protection Convention and the World Organisation for Animal Health shall apply, also for all references to 'products' in this Chapter.

#### ARTICLE 43

##### **Competent authorities**

With regard to SPS measures, the authorities of the Parties which are responsible for the implementation of the measures referred to in this Chapter are to be notified as follows:

- (i) the Parties will notify each other of a relevant competent authority on the coming into force of this Agreement and on any accession; and
- (ii) the Parties shall inform each other in a timely manner of any significant changes to the competent authorities.

#### ARTICLE 44

##### **Zoning**

When defining import conditions, the Parties may, on a case-by-case basis, propose and identify zones with a defined sanitary or phytosanitary status, taking account of international standards.

#### ARTICLE 45

##### **Transparency of trade conditions and information exchange**

1. The Parties shall inform each other of any changes to their legal and administrative import requirements for products (including products of animals and/or vegetable origin).
2. The Parties reconfirm their obligations under the WTO SPS and TBT Agreements to inform each other of changes to the relevant standards or technical regulations through the mechanisms established under those Agreements.
3. The Parties shall also directly exchange information on other topics agreed by both Parties to be of potential importance for their trade relations, as and when necessary.
4. The Parties agree to collaborate in epidemiological surveillance on animal disease. Also in the domain of plant health, the Parties shall exchange information on the occurrence of pests of known and immediate danger to the other Party.

#### ARTICLE 46

##### **Regional integration**

1. (a) Cameroon undertakes to encourage regional level initiatives to harmonise the standards and other measures within the scope of this Chapter at the regional level;

- (b) In the event of an accession, the EPA Committee shall review and amend this paragraph. The amendments will set out steps to be taken in order to progress such harmonisation and a timetable for the steps to be completed.
- 2.
- (a) Paragraph (b) applies only in the event of an accession;
  - (b) With a view to facilitating trade in conformity with Article 40, the Central Africa Party agrees on the need to harmonise import conditions applicable to products originating in the territory of the UK when these products enter a Central African Contracting State. Where national import conditions already exist at the time of this Agreement's entry into force, and pending the introduction of harmonised import conditions in the Central African region, the existing import conditions shall be implemented by the Central Africa Party on the basis that a product from the UK legally placed on the market of a Central African Contracting State may also be legally placed on the market of all other Central African Contracting States without any further restriction or administrative requirement.

#### ARTICLE 47

##### **Capacity-building and technical assistance**

In accordance with the provisions of Article 7, the Parties agree to cooperate in the following areas *inter alia*:

- (a) For products referred to in Appendix IA, the Parties agree to cooperate with a view to strengthening both regional integration and control capacity in accordance with the objectives of this Agreement, and in such a manner as to facilitate trade between Cameroon and any other Central African Contracting States;
- (b) For the products referred to in Appendix IB, the Parties agree to cooperate with a view to improving the competitiveness and quality of their products.

CHAPTER 5  
Forestry governance and trade in timber and forest products

ARTICLE 48

**Definitions**

Unless specified otherwise, for the purposes of this Chapter the description ‘forest products’ shall also include non-timber forest products and their derivatives.

ARTICLE 49

**Scope**

The provisions of this Chapter shall apply to trade in timber and forest products originating in the Central African region and to the sustainable management of the forests from which these products are extracted.

ARTICLE 50

**Trade in timber, non-timber forest products and derivatives**

1. The Parties shall work together to facilitate trade between the UK and Cameroon in timber and forest products which come from objectively verifiable legal sources and help to achieve sustainable development. The Parties agree to:

- (a) implement measures to increase market confidence regarding the origin of forest products, particularly their legal and/or sustainable origin. These measures may include systems to improve the traceability of timber and forest products sold both within the Central African region and between the Cameroon and the UK;
- (b) put in place an audit and surveillance system that is independent of the control chain.

2. The Parties shall explore possible ways of improving commercial opportunities for timber and forest products with a legal or sustainable origin in the Central African region on the market of the UK. These measures may include, *inter alia*, stronger public procurement policies, measures to raise consumer awareness, measures to promote the processing of forest products in the Central African region, and activities and initiatives in association with private-sector operators.

3. The Parties undertake to develop non-discriminatory policies and/or legislation within the scope of this Chapter; they also undertake to ensure the effective and non-

discriminatory implementation of these policies and/or legislation, in accordance with WTO provisions.

## ARTICLE 51

### **Regional integration**

1. Cameroon undertakes to encourage work towards building and implementing a regional framework to govern trade in timber and forest products originating in Central Africa, including the appropriate cooperation mechanisms and legislation to ensure that it is applied and implemented effectively.
2. Cameroon shall work towards developing protocols and/or guidelines for cooperation between the competent authorities in Central Africa which are responsible for implementation, to ensure that intra-regional trade in timber and forest products from Central Africa come from objectively verifiable legal sources.
3. In the event of an accession, the EPA Committee shall review and amend this Article. The amendments will set out steps to be taken in order to achieve the regional framework, the protocols and/or guidelines referred to in paragraphs 1 and 2; and a timetable for the steps to be completed.

## ARTICLE 52

### **Capacity-building and technical assistance**

In accordance with the provisions of Article 7, the Parties agree to cooperate in the following areas *inter alia*:

- (a) facilitating assistance with a view to strengthening regional integration, for example the implementation of the Treaty on the Conservation and Sustainable Management of Forests in Central Africa ('COMIFAC') and the Sub-regional Convergence Plan, and with a view to building capacity in order to fulfil the commitments set out in this Chapter;
- (b) supporting public and private commercial initiatives, particularly in terms of exports to the UK market, for local processing of timber and forest products originating in Central Africa which come from objectively verifiable legal sources and help to achieve sustainable development.

## ARTICLE 53

### **Other agreements**

Without prejudice to the provisions of this Chapter, trade in timber and forest products shall be governed in line with the Convention on International Trade in Endangered Species of Wild Fauna and Flora ('CITES') and any voluntary partnership agreements to which Cameroon and any other Central African Contracting States might adhere individually or collectively with the UK on forest law enforcement, governance and trade.

## TITLE IV

### ESTABLISHMENT, TRADE IN SERVICES AND E-COMMERCE

## ARTICLE 54

### **Framework**

1. The Parties reaffirm their respective commitments under the General Agreement on Trade in Services.
2. The Parties undertake to extend the scope of this Agreement, by negotiating the necessary provisions for the gradual, asymmetrical and reciprocal liberalisation of establishment and trade in services.

## ARTICLE 55

### **Cooperation**

The Parties, recognising that strengthening trade capacity can support the development of economic activities, particularly in the services sectors, and strengthen their regulatory framework, reaffirm their respective obligations as set out in Annex V.

TITLE V  
TRADE-RELATED RULES

CHAPTER 1  
Current payments and capital movements

ARTICLE 56

**Continuation of negotiations on current payments and movement of capital**

1. The Parties recognise the need to guarantee that cross-border flows of the funds necessary for the liberalisation of trade in products and services, and for investments by one of the Parties in the region of the other Party, cannot be restricted or prevented by one of the Parties. Any obstacle to these flows would be contrary to the objectives of liberalisation, given that trade or investment, although itself permissible, could not give rise to payment or financing from abroad.
2. To achieve this objective, the Parties undertake to conclude negotiations on a series of issues related to the following:
  - (a) liberalisation of flows of funds relating to trade in products and services, known as ‘current payments’;
  - (b) liberalisation of flows of funds relating to ‘investments’, known as ‘movements of capital relating to investments’, including repatriation of investments and profits;
  - (c) a safeguard clause, granting a short-term derogation from freedom of capital movement, on grounds of serious difficulties as regards monetary situation or balance of payments;
  - (d) a development clause, providing for the liberalisation of other types of capital movements not related to investment.

CHAPTER 2  
Competition

ARTICLE 57

**Continuation of negotiations on competition**

1. The Parties recognise the importance of free and undistorted competition in their trade relations and the fact that certain anti-competitive practices may restrict

trade between the Parties and thus hinder the achievement of the objectives of this Agreement.

2. The Parties therefore agree to take part in negotiations to include a chapter on competition in this Agreement, which will include the following in particular:

- (a) anti-competitive practices which are considered incompatible with the proper functioning of this Agreement, insofar as they can affect trade between the Parties;
- (b) provisions on the effective implementation of competition rules and policies and of regional policies in Central Africa which govern the anti-competitive practices identified in accordance with paragraph 2(a); and
- (c) provisions on technical assistance by independent experts to ensure that the Chapter's objectives are achieved and that Central Africa's competition policies are properly implemented at regional level.

3. The negotiations shall be based on a two-step approach, first applying the rules in the context of regional integration in Central Africa and, after a transition period to be determined jointly, applying the rules bilaterally.

### CHAPTER 3 Intellectual property

#### ARTICLE 58

##### **Continuation of negotiations on intellectual property**

1. The Parties reaffirm their rights and obligations arising from the Agreement on Trade-Related Aspects of Intellectual Property Rights ('TRIPS'), and recognise the need to ensure an adequate and effective level of protection of intellectual, industrial and commercial property rights, and other rights covered by the TRIPS Agreement, in line with international standards and with a view to reducing distortions and impediments to bilateral trade.

2. With due regard for the powers transferred to the African Intellectual Property Organisation ('OAPI'), the Parties undertake to conclude negotiations on a series of commitments regarding intellectual property rights.

3. The Parties also agree to strengthen their cooperation in the area of intellectual property rights. Such cooperation shall be directed at supporting the implementation of each Party's commitments and shall extend to the following areas *inter alia*:

- (a) reinforcement of regional integration initiatives in Central Africa with a

view to improving regional regulatory capacity, regional laws and regulations;

- (b) prevention of the abuse of such rights by right-holders and the infringement of such rights by competitors;
  - (c) support in the preparation of national laws and regulations in Central Africa for the protection and enforcement of intellectual property rights.
4. The negotiations shall be based on a two-step approach, first applying the rules in the context of regional integration in Central Africa and, after a transition period to be determined jointly, applying the rules bilaterally.
5. In conducting the negotiations, the different levels of development in Cameroon and any other Central African Contracting States should be taken into account.

## CHAPTER 4 Public procurement

### ARTICLE 59

#### **Continuation of negotiations on public procurement**

1. The Parties recognise the contribution of transparent and competitive tendering to economic development. They therefore agree to negotiate the gradual and mutual opening of their public procurement markets, while recognising their different levels of development, under the conditions set out in paragraph 3.
2. To achieve this objective, the Parties shall conclude negotiations on a set of potential commitments on procurement, which shall include in particular the following:
- (a) transparent and non-discriminatory rules, procedures and principles to be applied;
  - (b) lists of the products covered and the thresholds applied;
  - (c) effective challenge procedures;
  - (d) measures to support capacities to implement these commitments, including making use of opportunities created by information technologies.
3. The negotiations shall be based on a two-step approach, first applying the rules in the context of regional integration in Central Africa and, after a transition period to be determined jointly, applying the rules bilaterally.

4. In conducting the negotiations, the UK shall take into account the development, financial and trade needs of Cameroon and any other Central African Contracting States, which may take the form of the following measures in the interest of special and differential treatment:

- (a) appropriate implementation periods, where required, to bring government procurement measures into line with any specific procedural requirements;
- (b) adoption or retention of transitional measures such as a price preference programme or offset, in accordance with a phasing-out schedule.

## CHAPTER 5 Sustainable development

### ARTICLE 60

#### **Continuation of negotiations on sustainable development**

1. The Parties recognise that sustainable development is an overall objective of the EPA. They therefore agree to ensure that sustainability considerations are reflected in all titles of the EPA and to draft specific chapters covering environmental and social issues.

2. To achieve this objective, the Parties shall conclude negotiations on a set of potential commitments on sustainable development, which shall include in particular the following:

- (a) level of protection and right to regulate;
- (b) regional integration in Central Africa, use of international environmental standards and of the International Labour Organization and promotion of decent work;
- (c) upholding levels of protection;
- (d) consultation and monitoring procedures.

3. In conducting the negotiations, the UK shall take into account the development needs of Cameroon and any other Central African Contracting States, which may take the form of provisions on cooperation in this field.

CHAPTER 6  
Protection of personal data

ARTICLE 61

**Overall objective**

The Parties, recognising:

- (a) their common interest in protecting the fundamental rights and freedoms of natural persons, and in particular their right to privacy, with respect to the processing of personal data;
- (b) the importance of maintaining effective data protection regimes as a means of protecting the interests of consumers, stimulating investor confidence and facilitating cross-border flows of personal data;
- (c) the need to collect and process personal data in a transparent and fair manner, with due respect accorded to the data subject,

agree to establish appropriate legal and regulatory regimes, and the appropriate administrative capacity to implement them, including independent supervisory authorities, in order to ensure an adequate level of protection of individuals with regard to the processing of personal data, in line with the highest international standards<sup>5</sup>.

ARTICLE 62

**Definitions**

For the purposes of this Chapter:

- (a) ‘personal data’ shall mean any information relating to an identified or identifiable natural person (data subject);
- (b) ‘processing of personal data’ shall mean any operation or set of operations which is performed upon personal data, such as collection, recording, organisation, storage, alteration, retrieval, consultation, use, disclosure, combination, blocking, erasure or destruction, as well as transfers of personal data across national borders;

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<sup>5</sup> Standards to be taken into account include the following international instruments:

- (i) Guidelines on computerised personal data files, as amended by the United Nations General Assembly on 20 November 1990.
- (ii) Recommendation of the OECD Council of 11 July 2013 adopting a revised Recommendation Concerning Guidelines Governing the Protection of Privacy and Transborder Flows of Personal Data

- (c) ‘data controller’ shall mean the natural or legal person, authority or any other body which determines the purposes and means of the processing of personal data.

## ARTICLE 63

### **Principles and general rules**

The Parties agree that the legal and regulatory regimes and administrative capacity to be established shall, at a minimum, include the following content principles and enforcement mechanisms:

- (a) Content principles
  - (i) The purpose limitation principle — data should be processed for a specific purpose and subsequently used or further communicated only insofar as this is not incompatible with the purpose of the transfer. The only exemptions to these rights should be those provided for in legislation and necessary in a democratic society for the protection of important public interests;
  - (ii) The data quality and proportionality principle — data should be accurate and, where necessary, kept up to date. The data should be adequate, relevant and not excessive in relation to the purposes for which they are transferred or further processed;
  - (iii) The transparency principle — individuals should be provided with information as to the purpose of the processing and the identity of the data controller in the third country, and other information insofar as this is necessary to ensure fairness. The only exemptions to these rights should be those provided for in legislation and necessary in a democratic society for the protection of important public interests;
  - (iv) The security principle — the data controller should take technical and organisational security measures that are appropriate to the risks presented by the processing. Any person acting under the authority of the data controller, including a processor, must not process data except on instructions from the controller;
  - (v) The rights of access, rectification and opposition — the data subject should have the right to obtain a copy of all data relating to him/her that are processed, and the right to rectify those data where they are shown to be inaccurate. In certain situations, he/she should also be able to object to the processing of the data relating to him/her. The only exemptions to these rights should be those provided for in legislation and necessary in a democratic society

for the protection of important public interests;

- (vi) Restrictions on onward transfers — as a matter of principle, further transfers of the personal data by the recipient of the original data transfer should be permitted only where the second recipient (i.e. the recipient of the onward transfer) is also subject to rules affording an adequate level of protection;
- (vii) Sensitive data — where special categories of data are involved, revealing racial or ethnic origin, political opinions, religious or philosophical beliefs or trade-union membership, data concerning health and sex, and data relating to offences, criminal convictions or security measures, additional safeguards should be in place.

(b) Enforcement mechanisms

Appropriate mechanisms should be in place to ensure that the following objectives are achieved:

- (i) to ensure a good level of compliance with the rules, including a high degree of awareness among data controllers of their obligations and among data subjects of their rights and the means of exercising them; the existence of effective and dissuasive sanctions; and systems of verification by authorities, auditors or independent data protection officials;
- (ii) to provide support and help to individual data subjects in the exercise of their rights, which they must be able to enforce rapidly and effectively, and without prohibitive cost, including through an appropriate institutional mechanism allowing independent investigation of complaints;
- (iii) to provide appropriate redress to the injured party where rules are not complied with, allowing compensation to be paid and sanctions imposed where appropriate.

## ARTICLE 64

### **Consistency with international commitments**

1. The Parties shall keep each other informed, via the EPA Committee, of the multilateral commitments and agreements with third countries in which they may participate, or of any obligation by which they may be bound and which could be relevant to the application of this Chapter, and in particular of any agreement providing for the processing of personal data, such as personal data being collected, stored or accessed by third parties or transferred to third parties.

2. The Parties may request consultations to discuss any matter which may arise.

## ARTICLE 65

### **Cooperation**

The Parties acknowledge the importance of cooperation in order to facilitate the development of appropriate legislative, judicial and institutional frameworks and to ensure an adequate level of protection of personal data that is consistent with the objectives and principles contained in this Chapter.

## TITLE VI

### DISPUTE AVOIDANCE AND SETTLEMENT

#### CHAPTER 1

##### Objective and scope

#### Article 66

##### **Objective**

The objective of this Title is to avoid and settle any dispute between the Parties with a view to arriving, where possible, at a mutually agreed solution.

#### ARTICLE 67

##### **Scope**

This Title shall apply to any dispute relating to the interpretation or application of this Agreement, except where specifically provided otherwise.

#### CHAPTER 2

##### Consultations and mediation

#### Article 68

##### **Consultations**

1. The Parties shall endeavour to resolve disputes under this Agreement by

entering into good faith consultations with the aim of reaching a mutually acceptable solution.

2. A Party seeking consultations shall do so by means of a written request to the other Party, copied to the EPA Committee, identifying the measure at issue and the provisions of the Agreement with which it considers the measure not to be in conformity.

3. The consultations shall be held within 40 days of the date on which the request is submitted. The consultations shall be deemed concluded within 60 days of the date of submission of the request unless both Parties agree to continue. All information disclosed during the consultations shall remain confidential.

4. Consultations on matters of urgency, including those regarding perishable or seasonal goods, shall be held within 15 days of the date of submission of the request, and shall be deemed concluded within 30 days of the date of submission of the request.

5. If consultations are not held within the time limits laid down in paragraph 3 or paragraph 4 respectively, or if consultations have been concluded and no agreement has been reached on a mutually agreed solution, the complaining Party may request that an arbitration panel be established in accordance with Article 70.

## ARTICLE 69

### **Mediation**

1. If consultations fail to produce a mutually agreed solution, the Parties may, by agreement, seek recourse to a mediator. Unless the Parties agree otherwise, the terms of reference for the mediation shall be the matter referred to in the request for consultations.

2. Unless the Parties agree on a mediator within 15 days of submission of the mediation request, the EPA Committee shall select by lot a mediator from the pool of individuals who are on the list referred to in Article 85 and are not nationals of either Party. The selection shall be made within 20 days of submission of the mediation request and in the presence of a representative of each Party. The mediator shall convene a meeting with the Parties no later than 30 days after being selected. The mediator shall receive the submissions of each Party no later than 15 days before the meeting and communicate an opinion no later than 45 days after having been selected.

3. The mediator's opinion may include recommendations on how to resolve the dispute in accordance with the provisions of this Agreement. The mediator's opinion is non-binding.

4. The Parties may agree to amend the time limits referred to in paragraph 2. The

mediator may also decide to amend these time limits at the request of any of the Parties or on his own initiative, based on the particular difficulties experienced by the Party concerned or the complexity of the case.

5. The mediation proceedings, and in particular all information disclosed and positions taken by the Parties during these proceedings, shall remain confidential.

## CHAPTER 3 Procedures for the settlement of disputes

### Section I Arbitration procedure

#### ARTICLE 70

#### **Initiation of the arbitration procedure**

1. Where the Parties have failed to resolve the dispute by recourse to consultations as provided for in Article 68, or by recourse to mediation as provided for in Article 69, the complaining Party may request that an arbitration panel be established.

2. A request for the establishment of an arbitration panel shall be addressed in writing to the Party which is the subject of the complaint and to the EPA Committee. The complaining Party shall identify in its request the specific measures at issue, and it shall explain how such measures constitute a breach of the provisions referred to in Article 67.

#### ARTICLE 71

#### **Establishment of an arbitration panel**

1. An arbitration panel shall be composed of three arbitrators.

2. Within 10 days of the date on which the request for the establishment of an arbitration panel is submitted, the Parties shall consult each other in order to reach an agreement on the composition of the arbitration panel.

3. In the event that the Parties are unable to agree on the panel's composition within the time limit laid down in paragraph 2, either Party may request that the chairperson of the EPA Committee, or his or her delegate, select all three members by lot from the list drawn up under Article 85: one from among the individuals proposed by the complaining Party, one from among the individuals proposed by the

Party complained against and one from among the individuals selected by both Parties to act as chairperson. Where the Parties agree on one or more of the members of the arbitration panel, any remaining members shall be selected by the same procedure.

4. The chairperson of the EPA Committee, or his or her delegate, shall select the arbitrators within five days of the request referred to in paragraph 3 being submitted by either Party and in the presence of a representative of each Party.

5. The date of establishment of the arbitration panel shall be the date on which the three arbitrators are selected.

## ARTICLE 72

### **Interim report by the panel**

The arbitration panel shall submit to the Parties an interim report containing both the descriptive sections and the panel's findings and conclusions, as a general rule not later than 120 days from the date of establishment of the arbitration panel. Any Party may submit written comments to the arbitration panel on specific aspects of its interim report within 15 days of submission of the report.

## ARTICLE 73

### **Arbitration panel ruling**

1. The arbitration panel shall notify the Parties and the EPA Committee of its ruling within 150 days from the date on which the arbitration panel is established. Where it considers that this deadline cannot be met, the chairperson of the arbitration panel shall notify the Parties and the EPA Committee in writing, stating the reasons for the delay and the date on which the panel plans to conclude its work. Under no circumstances should the ruling be notified later than 180 days from the date of establishment of the arbitration panel.

2. In urgent cases, including those involving perishable or seasonal goods, the arbitration panel shall make every effort to issue its ruling within 75 days of the date of its establishment. Under no circumstance should it take longer than 90 days from the date of its establishment to issue the ruling. The arbitration panel may give a preliminary ruling within ten days of its establishment on whether it deems the case to be urgent.

3. Either disputing Party may ask an arbitration panel to make recommendations on how the Party complained against could comply.

Section II  
Compliance

ARTICLE 74

**Compliance with the arbitration panel ruling**

Each Party or, as appropriate, Central African Contracting States, shall take any measure necessary to implement the arbitration panel ruling, and the Parties shall endeavour to agree on a deadline for compliance with the ruling.

ARTICLE 75

**Reasonable period of time for compliance**

1. No later than 30 days after the Parties have been notified of the arbitration panel ruling, the Party complained against shall notify the complaining Party and the EPA Committee of the time it will require for compliance ('reasonable period of time').
2. In the event of disagreement between the Parties on the reasonable period of time to comply with the arbitration panel ruling, the complaining Party shall, within 20 days of the notification made under paragraph 1 by the Party complained against, request in writing that the arbitration panel determine the length of the reasonable period of time. This request shall be communicated simultaneously to the other Party and to the EPA Committee. The arbitration panel shall notify the Parties and the EPA Committee of its ruling within 30 days of the date of submission of the request.
3. In determining the length of the reasonable period of time, the arbitration panel shall take into consideration the length of time that it should take the Party complained against or, as appropriate, the Central African Contracting State, to adopt comparable legislative or administrative measures to those identified by the Party complained against or, as appropriate, the Central African Contracting States, as being necessary to ensure compliance. The arbitration panel may also take into consideration demonstrable capacity constraints which may affect the adoption of the necessary measures by the Party complained against.
4. In the event of the original arbitration panel, or some of its members, being unable to reconvene, the procedures set out in Article 71 shall apply. The deadline for issuing a ruling shall be 45 days from the date of submission of the request referred to in paragraph 2 of this Article.
5. The reasonable period may be extended by mutual agreement of the Parties.

## ARTICLE 76

### **Review of measures taken to comply with the arbitration panel ruling**

1. The Party complained against shall notify the other Party and the EPA Committee, before the end of the reasonable period of time, of any measure that it has taken to comply with the arbitration panel ruling.
2. In the event of disagreement between the Parties concerning the compatibility of any measure notified under paragraph 1 with the provisions of this Agreement, the complaining Party may request in writing that the arbitration panel rule on the matter. Such request shall identify the specific measure at issue and explain how such measure is incompatible with the provisions of this Agreement. The arbitration panel shall issue its ruling within 90 days of the date of submission of the request. In urgent cases, including those involving perishable or seasonal goods, the arbitration panel shall issue its ruling within 45 days of the date of submission of the request.
3. In the event of the original arbitration panel, or some of its members, being unable to reconvene, the procedures set out in Article 71 shall apply. The period for issuing the ruling shall be 105 days from the date of submission of the request referred to in paragraph 2 of this Article.

## ARTICLE 77

### **Temporary provisions in case of non-compliance**

1. If the Party complained against fails to give notification of any measure taken to comply with the arbitration panel ruling before the expiry of the reasonable period of time, or if the arbitration panel rules that the measures notified under Article 76(1) are not compatible with that Party's obligations under the provisions of this Agreement, the Party complained against or, as appropriate, the Central African Contracting State concerned shall, if so requested by the complaining Party, present an offer for temporary compensation. This compensation may include or consist of financial compensation. However, nothing in this Agreement shall oblige the Party complained against or, as appropriate, the Central African Contracting State concerned, to offer such financial compensation.
2. If no agreement on compensation is reached within 30 days of the end of the reasonable period of time or of the arbitration panel's ruling under Article 76 that a measure taken to comply is not compatible with the provisions of this Agreement, the complaining Party shall be entitled, after notifying the other Party, to adopt appropriate measures. These measures may be adopted by the complaining Party or, as appropriate, the Central African Contracting State concerned.
3. In adopting these measures, the complaining Party or, as appropriate, the Central African Contracting State concerned, shall aim to select measures proportionate to the infringement which least affect the achievement of this Agreement's objectives

and take into consideration their impact on the economy of the Party complained against and on the various Central African Contracting States.

4. The UK shall show restraint when asking for compensation or adopting appropriate measures in accordance with paragraph 1 or 2 of this Article.

5. The compensation or appropriate measures shall be temporary and shall be applied only until any measure found to violate the provisions of this Agreement has been withdrawn or amended so as to bring it into conformity with those provisions or until the Parties have agreed to settle the dispute.

#### ARTICLE 78

##### **Review of measures taken to comply following the adoption of appropriate measures**

1. The Party complained against shall notify the other Party and the EPA Committee of any measure it has taken to comply with the arbitration panel ruling and, in that notification, request an end to the application of appropriate measures by the complaining Party or, as appropriate, the Central African Contracting State concerned.

2. If the Parties do not reach an agreement, within 30 days of the date of submission of the notification, on the compatibility of the notified measures with the provisions of this Agreement, the complaining Party shall request in writing that the arbitration panel rule on the matter. The other Party and the EPA Committee shall be notified of the request. The Parties and the EPA Committee shall be notified of the arbitration panel ruling within 45 days of submission of the request. If the arbitration panel rules that any measure taken to comply is not in conformity with the relevant provisions of this Agreement, the arbitration panel shall determine whether the complaining Party or, as appropriate, the Central African Contracting State concerned may continue to apply appropriate measures. If the arbitration panel rules that any measure taken to comply is in conformity with the provisions of this Agreement, the appropriate measures shall be terminated.

3. In the event of the original arbitration panel, or some of its members, being unable to reconvene, the procedures laid down in Article 71 shall apply. The period for issuing the ruling shall be 60 days from the date of submission of the request referred to in paragraph 2 of this Article.

Section III  
Common provisions

ARTICLE 79

**Mutually agreed solution**

Under this Title the Parties may at any time reach a mutually agreed solution to a dispute. They shall notify the EPA Committee of any such solution. When a mutually agreed solution is adopted, the procedure must be terminated.

ARTICLE 80

**Rules of procedure and code of conduct**

1. Dispute settlement procedures under Chapter 3 shall be governed by the rules of procedure and code of conduct to be adopted by the EPA Committee.
2. Meetings of the arbitration panel shall be open to the public in accordance with the rules of procedure, which also provide for the protection of confidential business information.

ARTICLE 81

**Information and technical advice**

At the request of a Party, or upon its own initiative, the arbitration panel may obtain information from any source, including the Parties involved in the dispute, which it deems appropriate for the arbitration procedure. The arbitration panel also has the right to seek the opinion of experts as it deems appropriate. Any information obtained in this manner must be disclosed to each of the Parties and submitted for their comments. Interested parties are authorised to submit *amicus curiae* briefs to the arbitration panel in accordance with the rules of procedure.

ARTICLE 82

**Languages for communications**

The written and oral submissions of Cameroon shall be made in French and English, and those of the UK in English.

## ARTICLE 83

### **Rules of interpretation**

Any arbitration panel shall interpret the provisions of this Agreement in accordance with customary rules of interpretation of public international law, including the Vienna Convention on the Law of Treaties. The rulings of the arbitration panel cannot add to or diminish the rights and obligations provided for in this Agreement.

## ARTICLE 84

### **Arbitration panel rulings**

1. The arbitration panel shall make every effort to reach its decisions by consensus. Where, nevertheless, a decision cannot be arrived at by consensus, the matter at issue shall be decided by majority vote. However, under no circumstances shall the dissenting opinions of arbitrators be published.
2. The ruling shall set out the findings of fact, the applicability of the relevant provisions of this Agreement and the basic rationale behind any findings and conclusions of the arbitration panel. The EPA Committee shall make the arbitration panel ruling publicly available unless it decides not to do so.

## CHAPTER 4

### General provisions

## ARTICLE 85

### **List of arbitrators**

1. The EPA Committee shall, no later than six months after this Agreement's entry into force, establish a list of 15 individuals who are willing and able to serve as arbitrators. Each of the Parties shall select five individuals to serve as arbitrators. The two Parties shall also agree on five individuals who are not nationals of either Party and who may be called upon to act as chairperson to the arbitration panel. The EPA Committee shall ensure that a full list is always maintained. In the event of an accession to this Agreement, the size of the list of arbitrators shall remain as 15 individuals.
2. Arbitrators shall have specialised knowledge or experience of law and international trade. They shall be independent, serve in their individual capacities and not take instructions from any organisation or government or be affiliated with the government of any of the Parties, and shall comply with the code of conduct adopted by the EPA Committee.

3. The EPA Committee may draw up an additional list of 15 individuals with sectoral expertise in specific matters covered by the Agreement. Where recourse is made to the selection procedure under Article 71(3), the chairperson of the EPA Committee may use this type of sectoral list with the agreement of both Parties.

## ARTICLE 86

### **Relationship to WTO obligations**

1. Arbitration bodies set up under this Agreement shall not adjudicate disputes concerning each Party's rights and obligations under the Agreement establishing the WTO.

2. Recourse to the dispute settlement provisions of this Agreement shall be without prejudice to any action in the WTO framework, including dispute settlement action. However, where a Party or, as appropriate, relevant Central African Contracting States has/have instituted a dispute settlement proceeding with regard to a particular measure, either under Article 70(1) or under the WTO Agreement, it/they may not institute a dispute settlement proceeding with regard to the same measure in the other forum until the first proceeding has ended. For the purposes of this paragraph, dispute settlement proceedings under the WTO Agreement shall be deemed to be initiated by the request of a Party or, as appropriate, relevant Central African Contracting States for the establishment of a panel under Article 6 of the Understanding on Rules and Procedures Governing the Settlement of Disputes of the WTO.

3. Nothing in this Agreement shall preclude a Party or, as appropriate, relevant Central African Contracting States from implementing the suspension of obligations authorised by the Dispute Settlement Body of the WTO.

## ARTICLE 87

### **Time limits**

1. All time limits laid down in this Title, including the deadlines for the arbitration panels to issue their rulings, shall be counted in calendar days from the day following the act or fact to which they refer.

2. Any time limit provided for in this Title may be extended by mutual agreement of the Parties.

ARTICLE 88

**Amendment of Title VI**

The EPA Committee may decide to amend this Title and its Annexes.

TITLE VII

GENERAL EXCEPTIONS

ARTICLE 89

**General exception clause**

Subject to the requirement that such measures are not to be applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between the Parties where like conditions must prevail, or a disguised restriction on trade in goods, services or establishment, nothing in this Agreement shall be construed to prevent the adoption or enforcement by the Parties of measures which:

- (a) are necessary to protect public security or public morality or to maintain public order;
- (b) are necessary to protect the health or life of humans, animals or plants;
- (c) are necessary to secure compliance with laws or regulations which are not inconsistent with the provisions of this Agreement, including those relating to:
  - (i) prevention of deceptive and fraudulent practices or ways of dealing with the effects of a default on contracts;
  - (ii) protection of the privacy of individuals in relation to the processing and dissemination of personal data and the protection of confidentiality of individual records and accounts;
  - (iii) security;
  - (iv) the application of customs regulations and procedures; or
  - (v) protection of intellectual property rights;
- (d) relate to imports or exports of gold or silver;

- (e) are necessary to protect national treasures of artistic, historical or archaeological value;
- (f) relate to the conservation of exhaustible natural resources if such measures involve restrictions on domestic production or consumption of goods or the provision or consumption of domestic services, and on domestic investors;
- (g) relate to the products of prison labour; or
- (h) are inconsistent with the articles of this Agreement on national treatment, provided that the difference in treatment is intended to ensure the effective or equitable imposition or collection of direct taxes in respect of the economic activities of investors or of service providers of the other Party<sup>6</sup>.

## ARTICLE 90

### Security exceptions

1. Nothing in this Agreement shall be construed:
  - (a) to require the Parties to furnish any information the disclosure of which they consider contrary to their essential security interests;
  - (b) to prevent the Parties from taking any action which they consider necessary for the protection of their essential security interests:
    - (i) relating to fissionable and fusionable materials or the materials from which they are derived;
    - (ii) relating to economic activities carried out directly or indirectly for the purpose of supplying or provisioning a military establishment;

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<sup>6</sup> Measures aimed at ensuring the effective or equitable imposition or collection of direct taxes shall include measures taken by one of the Parties under its tax system which:

- (i) apply to non-resident investors and service providers in recognition of the fact that the tax obligation of non-residents is determined with respect to taxable entities outsourcing from or located in the territory of one of the Parties;
- (ii) apply to non-residents in order to ensure the imposition or collection of taxes in the territory of one of the Parties;
- (iii) apply to non-residents or residents in order to prevent tax evasion or avoidance, including measures taken to comply;
- (iv) apply to consumers of services supplied in or from the territory of the other Party in order to ensure the imposition or collection of taxes on such consumers derived from sources in the territory of one of the Parties;
- (v) distinguish investors and service providers subject to taxes on global taxable entities from other investors and service providers, in recognition of the differences between their tax bases; or
- (vi) determine, allocate or apportion income, profit, gain, loss, deduction or credit of resident persons or branches, or between related persons or branches of the same person, in order to safeguard the Parties' tax bases.

- (iii) relating to the production of, or trade in, arms, munitions or war materials;
  - (iv) relating to government procurement indispensable for national security or for national defence purposes; or
  - (v) taken in time of war or other emergency in international relations; or
- (c) to prevent the Parties from taking any action in pursuance of the obligations they accepted in order to maintain international peace and security.
2. The EPA Committee shall be informed to the fullest extent possible of measures taken under paragraphs 1(b) and 1(c) and of their termination.

## ARTICLE 91

### **Taxation**

1. Nothing in this Agreement or in any agreement adopted in implementation of this Agreement shall be construed to prevent the Parties from distinguishing, in the application of the relevant provisions of their fiscal legislation, between taxpayers who are not in the same situation, in particular with regard to their place of residence or with regard to the place where their capital is invested.
2. Nothing in this Agreement or in any agreement adopted in implementation of this Agreement shall be construed to prevent the adoption or enforcement of any measure intended to prevent the avoidance or evasion of taxes pursuant to the tax provisions of agreements to avoid double taxation or other tax agreements or domestic fiscal legislation.
3. Nothing in this Agreement shall affect the rights and obligations of the Parties 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.

## TITLE VIII

### GENERAL AND FINAL PROVISIONS

#### ARTICLE 92

##### **EPA Committee**

1. To implement this Agreement, an EPA Committee shall hereby be set up.
2. The EPA Committee shall be composed of representatives of the Parties. Each Party determines the organisation of its representation.
3. The EPA Committee shall determine the rules governing its organisation and operation.
4. Except as otherwise provided for in paragraph 5 of this Article, the EPA Committee shall be responsible for the administration of all areas covered by this Agreement and for the completion of all tasks referred to in this Agreement.
5. The EPA Committee shall not be responsible for dialogue, consultations held or measures taken (as referred to in Annex IV) relating to the essential and fundamental elements of this Agreement.
6. The EPA Committee shall reach its decisions by consensus.
7. In order to facilitate communication and ensure the effective implementation of this Agreement, each Party shall designate a focal point.
8. Any decisions adopted by the EPA Committee established by the EU-Central Africa iEPA before that Agreement ceased to apply to the UK shall, to the extent those decisions relate to the Parties to this Agreement and unless the Parties agree otherwise, be deemed to have been adopted, *mutatis mutandis*, by the EPA Committee which the Parties establish under paragraph 1 of this Article.
9. In this Article, a reference to decisions adopted by the 'EPA Committee established by the EU-Central Africa iEPA' shall be understood as also including decisions adopted by any special committees or bodies established by that Committee.
10. Nothing in paragraph 8 prevents the EPA Committee established by this Agreement from making decisions which are different to, modify, revoke or supersede the decisions deemed to have been adopted under that paragraph.

## ARTICLE 93

### **Regional organisations**

The Commission of the Economic and Monetary Community of Central Africa ('CEMAC') and the Commission of the Economic Community of Central African States ('ECCAS') may be invited to the meetings of the EPA Committee. Where one Party wishes to invite CEMAC and ECCAS to an EPA Committee meeting, the other Party may not unreasonably object.

## ARTICLE 94

### **Continuation of negotiations and implementation of the Agreement**

1. The Parties shall continue the negotiations set out in this Agreement within the existing negotiation structures.
2. When the negotiations are concluded, the resulting draft amendments shall be submitted to the relevant national authorities for approval.
3. Pending the first meeting of the EPA Committee and of other institutions and committees of relevance, the Parties shall take the necessary measures for the administration and implementation of this Agreement and carry out the tasks of the EPA Committee each time reference is made to this Committee in this Agreement.

## ARTICLE 95

### **Definition of the Parties and fulfilment of obligations**

1. The Parties to this Agreement shall be the Republic of Cameroon ('Cameroon'), of the one part, and the United Kingdom of Great Britain and Northern Ireland ('the United Kingdom' or 'the UK'), of the other part.

2. The following words and expressions have the following meaning:

'accession' has the meaning given in Article 101(1) and cognate expressions are to be construed accordingly;

'Central Africa Party' means:

- (a) a Central African regional organisation that accedes to this Agreement (if any); and

(b) Central African Contracting States;

‘Central African Contracting State’ means Cameroon and any Central African State that accedes to this Agreement; and

‘Party’ means a contracting party to this Agreement, as provided for in paragraph 1 (including any amendment made to that paragraph under paragraph 3(a)).

3. In the event of an accession:

(a) in paragraph 1, ‘Republic of Cameroon (‘Cameroon’)’ shall be replaced by ‘Central Africa Party’;

(b) elsewhere in this Agreement, ‘Cameroon’ shall be replaced by ‘Central Africa Party’, unless the context requires otherwise<sup>7</sup>;

(c) a Central African regional organisation that accedes to this Agreement (if any) and each of the Central African Contracting States agree:

(i) to be bound by the obligations of the Central Africa Party; and

(ii) to act collectively for the purposes of this Agreement, unless this Agreement expressly provides for rights to be exercised by or obligations to be complied with individually.

4. The Parties, a Central African regional organisation that accedes to this Agreement (if any) and each of the Central African Contracting States, whichever is appropriate, shall adopt any general or specific measures required for them to fulfil their obligations under this Agreement and shall ensure that they comply with the objectives laid down in this Agreement.

## ARTICLE 96

### **Coordinators and exchange of information**

1. In order to facilitate communication and ensure the effective implementation of this Agreement, each Party shall designate a coordinator upon this Agreement’s entry into force. The designation of coordinators shall be without prejudice to the specific designation of competent authorities under specific titles or chapters of this Agreement.

2. At the request of either Party, the coordinator of the other Party shall indicate the office or official responsible for any matter pertaining to the implementation of

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<sup>7</sup> In particular, the context shall require amendment to reflect the rights or obligations of a Central African Contracting State individually, where it refers to ‘Cameroon, or in the event of an accession, another Central African Contracting State’.

the Agreement and provide the support necessary to facilitate communication with the requesting Party.

3. At the request of either Party, and to the extent legally possible, each Party through its coordinator shall provide information and reply promptly to any question from the other Party relating to an actual or proposed measure or an international agreement that might affect trade between the Parties.

4. Each Party shall ensure that its laws, regulations, procedures and administrative rulings of general application relating to any trade matter covered by this Agreement are promptly published or made publicly available and brought to the attention of the other Party.

5. Without prejudice to specific transparency provisions in this Agreement, the information referred to under this Article shall be considered to have been provided when the information has been made available by appropriate notification to the WTO or when the information has been made available on the official, public and fee-free website of the Party concerned.

#### ARTICLE 97

##### **Regional preference**

1. Nothing in this Agreement shall oblige a Party to extend to the other Party to this Agreement any more favourable treatment than that applied within each of the Parties as part of its respective regional integration process.

2. In the event of accession, any more favourable treatment or advantage that may be granted under this Agreement by any Central African Contracting State to the UK shall immediately and unconditionally also be enjoyed by each Central African Contracting State.

#### ARTICLE 98

##### **Entry into force**

1. This Agreement shall be signed, ratified or approved in accordance with constitutional or domestic rules and applicable procedures.

2. Each of the Parties shall notify the other in writing, through diplomatic channels, of the completion of their internal procedures for entry into force of this Agreement.

3. Unless the Parties agree to such other date, this Agreement shall enter into force as between the UK and Cameroon on the date of the later of the Parties' notifications that they have completed their internal procedures.

4. Pending entry into force, the Parties may agree to provisionally apply this Agreement, or certain provisions thereof, in accordance with their respective internal procedures ('provisional application'). The Parties shall notify each other of the provisions of the Agreement which they intend to apply.

5. Unless the Parties agree to such other date, provisional application of this Agreement under paragraph 4 shall take effect from the date of the later of the Parties' notifications that they have completed their respective legal requirements and procedure for provisional application.

6. If this Agreement or certain provisions of this Agreement are provisionally applied pending its entry into force, unless this Agreement provides otherwise, all references in this Agreement to the date of entry into force shall be deemed to refer to the date that such provisional application takes effect.

7. Notwithstanding paragraph 4, the Parties may unilaterally take measures to apply the Agreement, before provisional application, to the extent that this is possible.

8. Notifications under this Article shall be submitted by the UK to Cameroon's Ministry of External Relations, or its successor, and by Cameroon to the UK's Foreign, Commonwealth and Development Office or its successor, except that once the Government of Cameroon is assigned as the depositary under Article 101(3), all such notifications shall be sent by any Party, Central African regional organisation, or Central African Contracting State to the Depositary.

## ARTICLE 99

### **Duration**

1. This Agreement is concluded for an unlimited period.

2. A Party, a Central African regional organisation that accedes to this Agreement (if any) or a Central African Contracting State, may give written notice of its intention to denounce this Agreement.

3. Denunciation shall take effect six months after the date of such notification, except that where the Agreement, or certain provisions thereof are provisionally applied, denunciation shall take effect on the first day of the first month following the date of such notification.

4. Notifications under this Article shall be submitted by the UK to Cameroon's Ministry of External Relations, or its successor, and by Cameroon to the UK's Foreign, Commonwealth and Development Office or its successor, except that once the Government of Cameroon is assigned as the depositary under Article 101(3), all such notifications shall be sent by any Party, Central African regional organisation, or Central African Contracting State to the Depositary.

## ARTICLE 100

### **Territorial application**

1. This Agreement shall apply,
  - (a) on the one hand, to the territory of the United Kingdom and the following territories for whose international relations the United Kingdom is responsible, to the extent that and under the conditions which the EU-Central Africa iEPA applied immediately before it ceased to apply to the United Kingdom:
    - (i) Gibraltar;
    - (ii) the Channel Islands and the Isle of Man; and
  - (b) on the other hand, to the territory of Cameroon.
2. References in this Agreement to ‘territory’ shall be understood in the sense set out in paragraph 1, unless explicitly stated otherwise.

## ARTICLE 101

### **Accession of States or of regional organisations in Central Africa**

1. This Agreement shall be open to accession by any State or regional organisation in Central Africa. Any reference to ‘accession’ in this Agreement refers to an accession under this Article, unless explicitly stated otherwise. A request for accession shall be submitted to the EPA Committee. Any State which submits a request for accession shall attend the meetings of the EPA Committee as an observer.
2. On receipt of a request for accession:
  - (a) the request shall be examined and negotiations begun in order to propose the necessary amendments to this Agreement, subject to sub-paragraph (b);
  - (b) where this Agreement makes provision for amendments that will apply in the event of accession (‘accession amendments’), those accession amendments shall be fully applied from the date this Agreement enters into force for the first state or regional organisation acceding to it; and
  - (c) the accession protocol shall be submitted to the EPA Committee for approval.
3. Following the EPA Committee’s approval of an application for accession, the acceding State or regional organisation may deposit an instrument of accession or a

notification confirming its provisional application of the Agreement with the Government of Cameroon, which shall be thereafter the depositary of this Agreement.

4. This Agreement shall enter into force or be provisionally applied in relation to the acceding State or regional organisation:

- (a) on the date its instrument of accession or note of provisional application is deposited; or
- (b) on such other date as the existing Parties and the acceding State shall agree.

## ARTICLE 102

### **Dialogue on financial matters**

The Parties agree to promote dialogue and transparency and to share best practices on tax policy and administration.

## ARTICLE 103

### **Collaboration in tackling illegal financial activities**

The Parties undertake to prevent and tackle fraudulent and corrupt illegal activities, money laundering and the financing of terrorism, and shall take the necessary legislative and administrative measures to comply with international standards, including those set out in the United Nations Convention against Corruption, the United Nations Convention against Transnational Organized Crime and its Protocols, the United Nations Convention for the Suppression of the Financing of Terrorism and the recommendations of the Financial Action Task Force. The Parties agree to exchange information and to cooperate in these areas.

## ARTICLE 104

### **Relationship to other agreements**

1. The Parties agree that nothing in this Agreement requires them to act in a manner inconsistent with their WTO obligations.
2. The Parties agree to examine whether the provisions of this Agreement are consistent with the customs unions to which the signatories to this Agreement belong.

ARTICLE 105

**Authentic texts**

This Agreement shall be drawn up in duplicate in the English and French languages, each text being equally authentic.

ARTICLE 106

**Annexes and Protocols**

The Annexes and the Protocols to this Agreement shall form an integral part thereof.

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

Done in Duplicate at London this ninth day of March 2021 in the English and French languages, both texts being equally authoritative.

**For the United Kingdom of  
Great Britain and Northern Ireland:**

**For the Republic of Cameroon:**

**RANIL JAYAWARDENA**

**ALBERT FOTABONG NJOTEH**

## *APPENDIX I*

- A. Priority products for regional harmonisation by Cameroon and any other Central African Contracting States
  - Live animals, in particular small ruminants, and fresh meat and meat products.
  - Fish, fishery products, aquaculture products, fresh or processed.
  - Tubers, root crops (including peanuts, manioc, taro, potatoes).
  
- B. Priority products for export from Cameroon to the UK
  - Coffee, cocoa.
  - Spices (vanilla, pepper).
  - Fruit and nuts.
  - Vegetables.
  - Fish, fishery products and aquaculture products, fresh or processed.
  - Timber.

## ANNEX I

### Capacity building and modernisation under the EPA

#### A. General framework

As one of the fundamental principles of the EPA is to promote regional integration and to facilitate the economic and social development of the ACP States, both Parties expect this Agreement to make a useful contribution to meeting the objectives of sustainable development, eradication of poverty and the gradual integration of Cameroon into the global economy.

The aim is to build synergies between the mutual commitments set out in the EPA and development cooperation in order to support a quantitative and qualitative increase in the goods and services produced and exported by Cameroon. In partnership with the UK, operators in Cameroon will promote this objective in the following areas:

1. Development of basic infrastructure
  - Transport
  - Energy
  - Telecommunications
2. Agriculture and food safety at regional level
  - Agricultural production
  - Agro-industry
  - Fisheries
  - Stock farming
  - Aquaculture and fish stocks
3. Competitiveness and diversification of economies
  - Modernisation of businesses
  - Industry
  - Standards and certification (SPS, quality, zootechnical standards, etc.)
4. Strengthening of regional trade
  - Development of the regional common market
  - Taxation and customs
5. Improvement of the business environment
  - Harmonisation of trade policies

6. Setting up EPA institutions
7. Financing of the partnership

Needs identified will be passed on to the EPA Committee or other relevant bodies in order to identify support programmes, possible sources of funding and arrangements for implementing the EPA accompanying measures. For this purpose, experts may be used, where appropriate, in order to identify support programmes, assess their feasibility and propose appropriate arrangements for implementation. These analyses will take the form of development programmes, together with a financial evaluation.

## B. Areas of assistance

The key areas of action that the UK may consider for assistance are set out in the table below:

If the UK is to provide support for any activities listed below, measures set out below must be compatible with the objectives of points 3 and 4.

Key areas	Examples of types of activities
1— Development of basic infrastructure	<ul style="list-style-type: none"> <li>1.1. Support for improving the integrated sub-regional communication network (roads, inland waterways, railways, promotion of ports, dry ports and airports)</li> <li>1.2. Support for developing hydroelectric infrastructure in the area, interconnection of electricity grids</li> <li>1.3. Interconnection of telecommunications networks, particularly by improving ICT infrastructure</li> <li>1.4. Support for evaluating the costs of basic infrastructure</li> </ul>
2— Agriculture and food safety at regional level	<ul style="list-style-type: none"> <li>2.1. Support for improving productivity (seed programme, research and dissemination)</li> <li>2.2. Development of agro-industries</li> <li>2.3. Improvement in trade in agricultural products</li> <li>2.4. Support for the implementation of a regional common agricultural policy</li> </ul>
3— Industry, diversification and competitiveness of economies in conjunction with regional development	<ul style="list-style-type: none"> <li>3.1. Support for the development of processing industries (timber, cotton, leather, meat, fish, other agricultural products, hydrocarbons, mines, etc.)</li> <li>3.2. Support for reducing supply-side constraints</li> <li>3.3. Support for the development of tourism</li> <li>3.4. Financing of research and development               <ul style="list-style-type: none"> <li>3.4.1. Evaluation and use of appropriate technologies</li> <li>3.4.2. Harmonisation of research and innovation policies (universities, public and private research institutes and centres, institutes of technology, vocational schools, etc.)</li> <li>3.4.3. Support for capacity building in the use of ITC</li> <li>3.4.4. Support for research institutes</li> <li>3.4.5. Support for the development of the pharmacopeia and the pharmaceutical industry</li> <li>3.4.6. Support for technology transfer, particularly by means of partnerships between businesses</li> </ul> </li> <li>3.5. Support for the programme identifying economic potential               <ul style="list-style-type: none"> <li>3.5.1. Identification and promotion of the region's products and services (agri-food sectors, tourism, mines, business services: management, accounting, interpreting, banks, informatics, insurance, etc.)</li> <li>3.5.2. Creation of specialised training centres for new occupations and high added-value occupations (secondary processing of timber, textiles and clothing)</li> <li>3.5.3. Support for the development of business incubators</li> </ul> </li> </ul>

Key areas	Examples of types of activities
	<p>3.6. Competitiveness/modernisation programme for businesses with high potential</p> <p>3.6.1. Support for drafting and implementing national and regional strategies to promote and consolidate competitiveness</p> <p>3.6.2. Support for improving the regional modernisation programme: programme to support and strengthen business competitiveness (PARCE), support for intangible investment (e.g.: marketing strategies), business diagnostics programme and market analysis (modernisation plans and financing of these plans), technical and technological support, support for obtaining quality certification, support for facilitating CA exports with respect to private standards</p> <p>3.6.3. Support for carrying out the study on factor cost in the industrial sector in Cameroon</p> <p>3.6.4. Support for the processing of agricultural products and of natural resources with strong export potential</p> <p>3.6.5. Consolidation of 'quality' infrastructures (laboratories) in support of exports</p> <ul style="list-style-type: none"> <li>— Support for the introduction of a regional accreditation and metrology system</li> <li>— Harmonisation of national standards at regional level.</li> </ul> <p>3.6.6. Improvement of packaging, traceability and storage operations.</p> <p>3.6.7. Creation of technical centres for national and regional occupations</p> <p>3.6.8. Development of a network of auditors to support businesses in the certification process and laboratories in the accreditation process.</p> <p>3.6.9. Loans for adapting productive infrastructure (ADB, CASDB)</p> <p>3.7. Support for the protection of intellectual property rights, including <sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>— Development of a register of trademarks and products with designation of origin and promotion of these products</li> <li>— Support for development of a marking indicating origin</li> </ul> <p>3.8. Support for the creation of a subcontracting exchange market and a regional economic partnership</p> <p>3.9. Support for small and medium-sized enterprises</p> <p>Types of measures to be taken:</p> <ol style="list-style-type: none"> <li>a. Expertise services — provision of a range of services to help SMEs with marketing, accounting, legal analysis, business plan preparation, access to finance.</li> <li>b. Vocational training</li> <li>c. Facilitating access to credit and improving conditions for SMEs to access credit <sup>(2)</sup></li> <li>d. Provision of credit information at regional level <sup>(3)</sup></li> <li>e. More flexible lending conditions <sup>(4)</sup></li> <li>f. Strengthening the capacity of financial intermediaries in Central Africa <sup>(5)</sup></li> <li>g. Analysis of the potential role of the CASDB</li> <li>h. Analysis of the recommendations resulting from the study on financial services in Cameroon.</li> <li>i. Promoting the transition from the informal to the formal economy, in conjunction with the public authorities, for example by means of incentives.</li> </ol> <p>3.10. Promotion of entrepreneurship among women</p>

(1) An expert from the African Intellectual Property Organisation (OAPI) will be consulted to determine the type of support needed.

(2) Useful to create mechanisms which are more likely to provide funds for SMEs in the region, for example by means of loan guarantee funds. Examples are: BDEAC, etc. Expertise services will be able to help SMEs to prepare their loan documentation.

(3) Facilitating access to information for potential creditors in order to reduce the level of bank risk which currently exists. For example: creation of shared databases on client risk.

(4) Exploring ways of relaxing lending conditions in order to facilitate access to loans, taking account of the scale of the informal sector of the economy.

(5) Improving risk analysis capacity in institutions which may issue loans. Modernisation of and training for credit institutions.

Key areas	Examples of types of activities
4— Strengthening of regional integration	<p>4.1. Development of the regional market (harmonisation of fiscal/customs instruments, strengthening of tax/customs administrations, identifying border security measures)</p> <p>4.2. Introduction of rules (competition, competitiveness, intellectual property, tackling illegal trade, piracy, public procurement, services, investment)</p> <p>4.3. Strengthening the capacity of tax/customs administrations</p> <p>4.4. Support for the regional programme for standards and certification</p> <p>4.5. Support for the Regional Economic Communities (streamlining and harmonisation of programmes)</p> <p>4.6. Support for the free movement of goods, services, capital and persons</p> <p>4.7. Support for existing and future regional policies</p> <p>a. Regional preference in the EPA, in favour of regional integration</p> <p>b. Support for the introduction of the common commercial policy</p> <p>c. Reduction of non-tariff barriers at regional level, e.g.: introduction of regional health standards (for programming purposes this is dealt with under point 3 below)</p> <p>d. Impetus for internal reforms: free circulation/double taxation; transit; rules of origin; compliance with regional provisions on trade.</p> <p>— Example: Support from customs authorities for computerisation and interconnection</p> <p>— Example: Standards and quality programme for the region, including relevant infrastructure (control laboratories, etc.)</p> <p>— Example: Support to administrations for CEMAC/DRC/STP tariff harmonisation</p> <p>— Example: Strengthening the capacity of tax/customs administrations</p> <p>— Example: Support for the Regional Economic Communities</p> <p>— Example: Support in defining and developing a mechanism to solve the problem of double taxation</p> <p>4.8. Tax base and regional financial instrument</p> <p>a. Make provision for the creation of a regional financial instrument. Cohesion fund in support of public finances and as a development tool in the least-favoured areas.</p> <p>b. Supporting fiscal reforms (restructuring of the tax base, harmonisation of domestic tax systems, etc.) and strengthening the capacity of tax administrations.</p> <p>c. Continuing the work begun on statistics, particularly in the context of the PAIRAC programme.</p>
5— Improvement of the business environment and support for businesses	<p>5.1. Support for improving the judicial and legal security of private investments</p> <p>5.2. Support for improving the Community Investment Charter and sectoral codes</p> <p>5.3. Support for setting up guarantee fund and venture capital structures</p> <p>5.4. Institutional support for intermediaries in the region</p> <p>Measures in support of intermediaries in the region</p> <p>— Example: support for chambers of commerce</p> <p>— Example: support for professional or employer organisations</p> <p>— Example: support for export promotion agencies — APEX</p> <p>— Example: support for investment promotion agencies — API</p> <p>— Example: support for structuring the dialogue between the regional private sector and the UK private sector</p> <p>— Example: support for the Regional Economic Communities of Central Africa in areas related to the EPA</p>

Key areas	Examples of types of activities
	<p>5.5. Improvement of the business environment</p> <ul style="list-style-type: none"> <li>— Support for existing and future regional policies <ul style="list-style-type: none"> <li>— competition policy</li> <li>— OHADA law</li> <li>— right of establishment of companies</li> <li>— labour standards</li> <li>— public procurement</li> <li>— intellectual property (tackling illegal trade, piracy, geographical indications, etc.)</li> </ul> </li> <li>— With substantial support for national and region administrations, to help in the implementation of regional and national reforms: <ul style="list-style-type: none"> <li>— Example for intellectual property: support for the regional programme for standards, patents and certification.</li> <li>— Example: support for improving the Community Investment Charter and sectoral codes.</li> </ul> </li> <li>— Study of mechanisms designed to improve the judicial and legal security of private investments, for example by means of guarantee systems to help promote investments (best practice, current practices in Central Africa, recommendations etc.) and contribute to technology transfer.</li> <li>— It is also advisable to promote the exchange of best practice at regional level with regard to taxation affecting businesses. An initial comparative analysis of national approaches in this area will be undertaken in order to give impetus to this debate.</li> </ul>
6— Facilitation of the establishment of EPA institutions	Support for the institutional system necessary both for trade matters and for development matters to ensure the effective implementation of the Agreement and thus the legal credibility of the EPA and of the regional reform process with respect to the national, regional and international private sectors.

### C. Timetable

A timetable will be drawn up for implementation of measures selected for capacity building and for modernisation.

## ANNEX II

### Customs duties on products originating in the territory of Cameroon

1. Subject to the provisions of paragraph 2, customs duties on imports to the UK (hereinafter 'UK customs duties') shall be completely eliminated, on the date on which this Agreement enters into force, for all products originating in the territory of Cameroon which fall within Chapters 1 to 97 of the Harmonised System, excluding Chapter 93. For products falling within Chapter 93, the UK shall continue to impose the duties applied on the basis of its WTO applied most favoured nation rates (hereinafter 'MFN').
2. (a) In application of the provisions of Article 31, disruptions in the markets of products under tariff heading 1701 may be deemed to arise in situations where the United Kingdom average market price of white sugar falls during two consecutive months below 80 % of the United Kingdom average market price for white sugar prevailing during the previous marketing year<sup>8</sup>
  - (b) Subparagraph 2(a) shall not apply for a period of five (5) years from the date of entry into force of this Agreement, or if the Agreement is provisionally applied, the date such provisional application takes effect.
  - (c) The Parties agree to review subparagraph 2(a), with a view to reaching agreement within five (5) years of the date of entry into force of this Agreement, or if the Agreement is provisionally applied, the date such provisional application takes effect, on a percentage of the UK average market price for white sugar prevailing during the previous marketing year which if the UK average market price of white sugar falls below during two consecutive months, may be deemed a disruption in the market of products under tariff heading 1701.

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<sup>8</sup>For the purposes of paragraph 2, 'marketing year' shall mean the period from 1 October to 30 September.

*ANNEX III*  
*Customs duties on products originating in the UK*

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
01012 1	Horses; live, pure-bred breeding animals	1
01012 9	Horses; live, other than pure-bred breeding animals	3
01013 0	Asses; live	1
01019 0	Horses, asses, mules and hinnies; live, other than pure-bred breeding animals	3
01022 1	Cattle; live, pure-bred breeding animals	1
01022 9	Cattle; live, other than pure-bred breeding animals	3
01023 1	Buffalo; live, pure-bred breeding animals	1
01023 9	Buffalo; live, other than pure-bred breeding animals	3
01029 0	Bovine animals; live, other than pure-bred breeding animals	1
01031 0	Swine; live, pure-bred breeding animals	1
01039 1	Swine; live, (other than pure-bred breeding animals), weighing less than 50kg	3
01039 2	Swine; live, (other than pure-bred breeding animals), weighing 50kg or more	3
01041 0	Sheep; live	3
01042 0	Goats; live	3
01051 1	Poultry; live, fowls of the species gallus domesticus, weighing not more than 185g	1
01051 2	Poultry; live, weighing not more than 185g, turkeys	1
01051 3	Poultry; live, ducks, weighing not more than 185g	1
01051 4	Poultry; live, geese, weighing not more than 185g	1
01051 5	Poultry; live, guinea fowls, weighing not more than 185g	1
01059 4	Poultry; live, fowls of the species Gallus domesticus, weighing more than 185g	3
01059 9	Poultry; live, ducks, geese, turkeys and guinea fowls, weighing more than 185g	3
01061 1	Mammals; live, primates	1
01061 2	Mammals; live, whales, dolphins and porpoises ( mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	1
01061 3	Mammals; live, camels and other camelids (Camelidae)	1
01061 4	Mammals; live, rabbits and hares	1
01061 9	Mammals; live, other than primates, whales, dolphins and porpoises (order Cetacea), manatees and dugongs (order Sirenia)	1

01062 0	Reptiles; live (including snakes and turtles)	1
01063 1	Animals; live, birds of prey	3
01063 2	Animals; live, birds, Psittaciformes	3
01063 3	Birds; live, ostriches; emus ( <i>Dromaius novaehollandiae</i> )	3
01063 9	Animals; live, birds, other than birds of prey and Psittaciformes	3
01064 1	Insects; live, bees	3
01064 9	Insects; live, other than bees	3
01069 0	Animals; live, n.e.c. in chapter 01, other than mammals, reptiles and birds	3
02011 0	Meat; of bovine animals, carcasses and half-carcasses, fresh or chilled	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
02012 0	Meat; of bovine animals, cuts with bone in (excluding carcasses and half-carcasses), fresh or chilled	5
02013 0	Meat; of bovine animals, boneless cuts, fresh or chilled	5
02021 0	Meat; of bovine animals, carcasses and half-carcasses, frozen	5
02022 0	Meat; of bovine animals, cuts with bone in (excluding carcasses and half-carcasses), frozen	5
02023 0	Meat; of bovine animals, boneless cuts, frozen	5
02031 1	Meat; of swine, carcasses and half-carcasses, fresh or chilled	5
02031 2	Meat; of swine, hams, shoulders and cuts thereof, with bone in, fresh or chilled	5
02031 9	Meat; of swine, n.e.s. in item no. 0203.1, fresh or chilled	5
02032 1	Meat; of swine, carcasses and half-carcasses,	5
02032 2	Meat; of swine, hams, shoulders and cuts thereof, with bone in, frozen	5
02032 9	Meat; of swine, n.e.s. in item no. 0203.2, frozen	5
02041 0	Meat; of sheep, lamb carcasses and half-carcasses, fresh or chilled	5
02042 1	Meat; of sheep, carcasses and half-carcasses (excluding carcasses and half-carcasses of lamb), fresh or chilled	5
02042 2	Meat; of sheep (including lamb), cuts with bone in (excluding carcasses and half-carcasses), fresh or chilled	5
02042 3	Meat; of sheep (including lamb), boneless cuts, fresh or chilled	5
02043 0	Meat; of sheep, lamb carcasses and half-carcasses, frozen	5
02044 1	Meat; of sheep, carcasses and half-carcasses (excluding carcasses and half-carcasses of lamb), frozen	5
02044 2	Meat; of sheep (including lamb), cuts with bone in (excluding carcasses and half-carcasses), frozen	5
02044 3	Meat; of sheep (including lamb), boneless cuts, frozen	5
02045 0	Meat; of goats, fresh, chilled or frozen	5
02050 0	Meat; of horses, asses, mules or hinnies, fresh, chilled or frozen	5
02061 0	Offal, edible; of bovine animals, fresh or chilled	5
02062 1	Offal, edible; of bovine animals, tongues, frozen	5
02062 2	Offal, edible; of bovine animals, livers, frozen	5
02062 9	Offal, edible; of bovine animals, (other than tongues and livers), frozen	5

02063 0	Offal, edible; of swine, fresh or chilled	5
02064 1	Offal, edible; of swine, livers, frozen	5
02064 9	Offal, edible; of swine, (other than livers), frozen	5
02068 0	Offal, edible; of sheep, goats, horses, asses, mules or hinnies, fresh or chilled	5
02069 0	Offal, edible; of sheep, goats, horses, asses, mules or hinnies, frozen	5
02071 1	Meat and edible offal; of the poultry of heading no. 0105, of fowls of the species gallus domesticus, (not cut in pieces), fresh or chilled	5
02071 2	Meat and edible offal; of the poultry of heading no. 0105, of fowls of the species gallus domesticus, (not cut in pieces), frozen	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
02071 3	Meat and edible offal; of the poultry of heading no. 0105, of fowls of the species gallus domesticus, cuts and offal, fresh or chilled	5
02071 4	Meat and edible offal; of the poultry of heading no. 0105, of fowls of the species gallus domesticus, cuts and offal, frozen	5
02072 4	Meat and edible offal; of the poultry of heading no. 0105, of turkeys, (not cut in pieces), fresh or chilled	5
02072 5	Meat and edible offal; of the poultry of heading no. 0105, of turkeys, (not cut in pieces), frozen	5
02072 6	Meat and edible offal; of the poultry of heading no. 0105, of turkeys, cuts and offal, fresh or chilled	5
02072 7	Meat and edible offal; of the poultry of heading no. 0105, of turkeys, cuts and offal, frozen	5
02074 1	Meat and edible offal; of fowls of the species gallus domesticus, poultry cuts and offal (excluding livers), frozen	5
02074 2	Meat and edible offal; of turkeys, poultry cuts and offal (excluding livers), frozen	5
02074 3	Meat and edible offal; of ducks, geese or guinea fowls, poultry cuts and offal (excluding livers) frozen	3
02074 4	Meat and edible offal; of ducks, cuts and offal, excluding fatty livers, fresh or chilled	5
02074 5	Meat and edible offal; of ducks, cuts and offal, excluding fatty livers, frozen	5
02075 1	Meat and edible offal; of geese, not cut in pieces, fresh or chilled	5
02075 2	Meat and edible offal; of geese, not cut in pieces, frozen	5
02075 3	Meat and edible offal; of geese, fatty livers (foie gras), fresh or chilled	3
02075 4	Meat and edible offal; of geese, cuts and offal, excluding fatty livers, fresh or chilled	5
02075 5	Meat and edible offal; of geese, cuts and offal, excluding fatty livers, frozen	5
02076 0	Meat and edible offal; of guinea fowls, fresh, chilled or frozen	5
02081 0	Meat and edible meat offal; of rabbits or hares, fresh, chilled or frozen	5
02083 0	Meat and edible meat offal; of primates, fresh, chilled or frozen	3
02084 0	Meat and edible meat offal; of whales, dolphins and porpoises (mammals of the order Cetacea) and manatees and dugongs (mammals of the order Sirenia), fresh, chilled or frozen	3
02085 0	Meat and edible meat offal; of reptiles (including snakes and turtles), fresh, chilled or frozen	3
02086 0	Meat and edible meat offal; of camels and other camelids (Camelidae), fresh, chilled or frozen	3

02089 0	Meat and edible meat offal; n.e.s. in chapter 2, fresh, chilled or frozen	3
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Code HS 2017	Description	Dismantlement Group
020910	Fat; pig fat, free of lean meat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	5
020990	Fat; poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	5
021011	Meat, preserved; of swine, hams, shoulders and cuts thereof, with bone in, salted, in brine, dried or smoked	5
021012	Meat, preserved; of swine, bellies (streaky) and cuts thereof, salted, in brine, dried or smoked	5
021019	Meat, preserved; of swine, salted, in brine, dried or smoked, n.e.s. in item no. 0210.1	5
021020	Meat, preserved; of bovine animals, salted, in brine, dried or smoked	5
021091	Meat and edible meat offal, preserved; salted, in brine, dried or smoked, and edible flours and meals of meat or meat offal, of primates	3
021092	Meat and edible meat offal, preserved; salted, in brine, dried or smoked, and edible flours and meals of meat or meat offal, of whales, dolphins and porpoises (mammals of the order Cetacea); and of manatees and dugongs (mammals of the order Sirenia)	3
021093	Meat and edible meat offal, preserved; salted, in brine, dried or smoked, and edible flours and meals of meat or meat offal, of reptiles (including snakes and turtles)	3
021099	Meat and edible meat offal, preserved; salted, in brine, dried or smoked, and edible flours and meals of meat or meat offal, other than of primates, whales, dolphins and porpoises, manatees and dugongs, reptiles (including snakes and turtles)	5
030111	Fish; live, ornamental, freshwater	3
030119	Fish; live, ornamental, other than freshwater	3
030191	Fish; live, trout ( <i>salmo trutta</i> , <i>salmo gairdneri</i> , <i>salmo clarki</i> , <i>salmo aguabonita</i> , <i>salmo gilae</i> )	3
030192	Fish; live, eels ( <i>anguilla</i> spp.)	3
030193	Fish; live, carp	3
030194	Fish; live, bluefin tunas ( <i>Thunnus thynnus</i> )	3
030195	Fish; live, southern bluefin tunas ( <i>Thunnus maccoyii</i> )	3

03019 9	Fish; live, n.e.s. in heading no. 0301	3
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Code HS 2017	Description	Dismantlement Group
03021 1	Fish; trout (salmo trutta, salmo gairdneri, salmo clarki, salmo aguabonita, salmo gilae), fresh or chilled (excluding fillets, livers, roes and other fish meat of heading no. 0304)	3
03021 3	Fish; fresh or chilled, Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou, Oncorhynchus rhodurus), not fillets, livers, roes, other fish meat of heading 0304	5
03021 4	Fish; fresh or chilled, Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho), excluding fillets, livers, roes, and other fish meat of heading 0304	5
03021 9	Fish; salmonidae, fresh or chilled, n.e.s. in item no. 0302.1 (excluding fillets, livers, roes and other fish meat of heading no. 0304)	5
03022 1	Fish; halibut (reinhardtius hippoglossoides, hippoglossus hippoglossus, hippoglossus stenolepis), fresh or chilled (excluding fillets, livers, roes and other fish meat of heading no. 0304)	5
03022 2	Fish; plaice (pleuronectes platessa), fresh or chilled (excluding fillets, livers, roes and other fish meat of heading no. 0304)	5
03022 3	Fish; sole (solea spp.), fresh or chilled (excluding fillets, livers, roes and other fish meat of heading no. 0304)	5
03022 4	Fish; fresh or chilled, turbot (Psetta maxima, Scopthalmidae), excluding fillets, livers, roes, and other fish meat of heading 0304	5
03022 9	Fish; flat fish, fresh or chilled, n.e.s. in item no. 0302.2 (excluding fillets, livers, roes and other fish meat of heading no. 0304)	5
03023 1	Fish; albacore or longfinned tunas (thunnus alalunga), fresh or chilled (excluding fillets, livers, roes and other fish meat of heading no. 0304)	5
03023 2	Fish; yellowfin tunas (thunnus albacares), fresh or chilled (excluding fillets, livers, roes and other fish meat of heading no. 0304)	5
03023 3	Fish; skipjack or stripe-bellied bonito, fresh or chilled (excluding fillets, livers, roes and other fish meat of heading no. 0304)	5
03023 4	Fish; bigeye tunas (Thunnus obesus), fresh or chilled (excluding fillets, livers, roes and other fish meat of heading no. 0304)	5
03023 5	Fish; bluefin tunas (Thunnus thynnus), fresh or chilled (excluding fillets, livers, roes and other fish meat of heading no. 0304)	5
03023 6	Fish; southern bluefin tunas (Thunnus maccoyii), fresh or chilled (excluding fillets, livers, roes and other fish meat of heading no. 0304)	5

03023 9	Fish; tuna, fresh or chilled, n.e.s. in item no. 0302.3 (excluding fillets, livers, roes and other fish meat of heading no. 0304)	5
03024 1	Fish; fresh or chilled, herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding fillets, livers, roes, and other fish meat of heading 0304	5
03024 2	Fish; fresh or chilled, anchovies ( <i>Engraulis</i> spp.), excluding fillets, livers, roes, and other fish meat of heading 0304	5

Code HS 2017	Description	Dismantlement Group
030243	Fish; fresh or chilled, sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> ), excluding fillets, livers, roes, and other fish meat of heading	5
030244	Fish; fresh or chilled, mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), excluding fillets, livers, roes, and other fish meat of heading 0304	5
030245	Fish; fresh or chilled, jack and horse mackerel ( <i>Trachurus</i> spp.), excluding fillets, livers, roes, and other fish meat of heading 0304	5
030246	Fish; fresh or chilled, cobia ( <i>Rachycentron canadum</i> ), excluding fillets, livers, roes, and other fish meat of heading 0304	5
030247	Fish; fresh or chilled, swordfish ( <i>Xiphias gladius</i> ), excluding fillets, livers, roes, and other fish meat of heading 0304	5
030249	Fish; fresh or chilled, n.e.c. in item no. 0302.4, excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	5
030251	Fish; fresh or chilled, cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding fillets, livers, roes, and other fish meat of heading 0304	5
030252	Fish; fresh or chilled, haddock ( <i>Melanogrammus aeglefinus</i> ), excluding fillets, livers, roes, and other fish meat of heading 0304	5
030253	Fish; fresh or chilled, coalfish ( <i>Pollachius virens</i> ), excluding fillets, livers, roes, and other fish meat of heading 0304	5
030254	Fish; fresh or chilled, hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.), excluding fillets, livers, roes, and other fish meat of heading 0304	5
030255	Fish; fresh or chilled, Alaska pollack ( <i>Theragra chalcogramma</i> ), excluding fillets, livers, roes, and other fish meat of heading 0304	5
030256	Fish; fresh or chilled, blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> ), excluding fillets, livers, roes, and other fish meat of heading 0304	5
030259	Fish; fresh or chilled, n.e.c. in item no. 0302.5, excluding fillets, livers, roes, and other fish meat of heading 0304	5
030271	Fish; fresh or chilled, tilapias ( <i>Oreochromis</i> spp.), excluding fillets, livers, roes, and other fish meat of heading 0304	5
030272	Fish; fresh or chilled, catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), excluding fillets, livers, roes, and other fish meat of heading	5
030273	Fish; fresh or chilled, carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), excluding fillets, livers, roes, and other fish meat of heading 0304	5

03027 4	Fish; fresh or chilled, eels ( <i>Anguilla</i> spp.), excluding fillets, livers, roes, and other fish meat of heading 0304	5
03027 9	Fish; fresh or chilled, Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.), excluding fillets, livers, roes, and other fish meat of heading 0304	5

Code HS 2017	Description	Dismantlement Group
030281	Fish; fresh or chilled, dogfish and other sharks, excluding fillets, livers, roes, and other fish meat of heading 0304	5
030282	Fish; fresh or chilled, rays and skates (Rajidae), excluding fillets, livers, roes, and other fish meat of heading 0304	5
030283	Fish; fresh or chilled, toothfish (Dissostichus spp.), excluding fillets, livers, roes, and other fish meat of heading 0304	5
030284	Fish; fresh or chilled, seabass (Dicentrarchus spp.), excluding fillets, livers, roes, and other fish meat of heading 0304	5
030285	Fish; fresh or chilled, seabream (Sparidae), excluding fillets, livers, roes, and other fish meat of heading 0304	5
030289	Fish; fresh or chilled, n.e.c. in heading 0302, excluding fillets, livers, roes, and other fish meat of heading 0304	5
030291	Fish; fresh or chilled, livers, roes and milt	3
030292	Fish; fresh or chilled, shark fins	5
030299	Fish; fresh or chilled, fish fins (other than shark fins), heads, tails, maws and other edible fish offal	5
030311	Fish; Pacific salmon, sockeye salmon, (red salmon), (Oncorhynchus nerka,) frozen, (excluding fillets, livers, roes and other fish meat of heading no. 0304)	5
030312	Fish; frozen, Pacific salmon (Oncorhynchus gorbuscha/keta/tschawytscha/kisutch/masou/rhodurus) other than sockeye salmon (Oncorhynchus nerka), excluding fillets, livers, roes, and other fish meat of heading 0304	5
030313	Fish; frozen, Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho), excluding fillets, livers, roes, and other fish meat of heading 0304	5
030314	Fish; frozen, trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster), excluding fillets, livers, roes, and other fish meat of heading 0304	5
030319	Fish; Pacific salmon, other than sockeye salmon, (Oncorhynchus gorbuscha/keta/tschawytscha/kisutch/masou/rhodurus), frozen, (excluding fillets, livers, roes and other fish meat of heading no. 0304)	5
030323	Fish; frozen, tilapias (Oreochromis spp.), excluding fillets, livers, roes, and other fish meat of heading 0304	5
030324	Fish; frozen, catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), excluding fillets, livers, roes, and other fish meat of heading 0304	5
030325	Fish; frozen, carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), excluding fillets, livers, roes, and other fish meat of heading 0304	5

03032 6	Fish; frozen, eels ( <i>Anguilla</i> spp.), excluding fillets, livers, roes, and other fish meat of heading 0304	5
03032 9	Fish; salmonidae, frozen, n.e.s. in item no. 0302.1 and 0302.2 (excluding fillets, livers, roes and other fish meat of heading no. 0304)	5
03033 1	Fish; halibut ( <i>reinhardtius hippoglossoides</i> , <i>hippoglossus hippoglossus</i> , <i>hippoglossus stenolepis</i> ), frozen (excluding fillets, livers, roes and other fish meat of heading no. 0304)	5

Code HS 2017	Description	Dismantlement Group
03033 2	Fish; plaice ( <i>pleuronectes platessa</i> ), frozen (excluding fillets, livers, roes and other fish meat of heading no. 0304)	5
03033 3	Fish; sole ( <i>solea</i> spp.), frozen (excluding fillets, livers, roes and other fish meat of heading no. 0304)	5
03033 4	Fish; frozen, turbot ( <i>Psetta maxima</i> , <i>Scophthalmidae</i> ), excluding fillets, livers, roes, and other fish meat of heading 0304	5
03033 9	Fish; flat fish, frozen, n.e.s. in item no. 0303.3 (excluding fillets, livers, roes and other fish meat of heading no. 0304)	5
03034 1	Fish; albacore or longfinned tunas ( <i>thunnus alalunga</i> ), frozen (excluding fillets, livers, roes and other fish meat of heading no. 0304)	5
03034 2	Fish; yellowfin tunas ( <i>thunnus albacares</i> ), frozen (excluding fillets, livers, roes and other fish meat of heading no. 0304)	5
03034 3	Fish; skipjack or stripe-bellied bonito, frozen (excluding fillets, livers, roes and other fish meat of heading no. 0304)	5
03034 4	Fish; bigeye tunas ( <i>Thunnus obesus</i> ), frozen, (excluding fillets, livers, roes and other fish meat of heading no. 0304)	5
03034 5	Fish; bluefin tuna ( <i>Thunnus thynnus</i> ), frozen, (excluding fillets, livers, roes and other fish meat of heading no. 0304)	5
03034 6	Fish; southern bluefin tunas ( <i>Thunnus maccoyii</i> ), frozen, n.e.c. in item no. 0303.4 (excluding fillets, livers, roes and other fish meat of heading no. 0304)	5
03034 9	Fish; tuna, frozen, n.e.s. in item no. 0303.4 (excluding fillets, livers, roes and other fish meat of heading no. 0304)	5
03035 1	Fish; herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), frozen (excluding fillets, livers, roes and other fish meat of heading no. 0304)	5
03035 3	Fish; frozen, sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> ), excluding fillets, livers, roes, and other fish meat of heading	3
03035 4	Fish; frozen, mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), excluding fillets, livers, roes, and other fish meat of	3
03035 5	Fish; frozen, jack and horse mackerel ( <i>Trachurus</i> spp.), excluding fillets, livers, roes, and other fish meat of heading 0304	5
03035 6	Fish; frozen, cobia ( <i>Rachycentron canadum</i> ), excluding fillets, livers, roes, and other fish meat of heading 0304	5
03035 7	Fish; frozen, swordfish ( <i>Xiphias gladius</i> ), excluding fillets, livers, roes, and other fish meat of heading 0304	5

03035 9	Fish; frozen, n.e.c. in item no. 0303.5, excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	5
03036 3	Fish; frozen, cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding fillets, livers, roes, and other fish meat of heading 0304	5

Code HS 2017	Description	Dismantlement Group
03036 4	Fish; frozen, haddock ( <i>Melanogrammus aeglefinus</i> ), excluding fillets, livers, roes, and other fish meat of heading 0304	5
03036 5	Fish; frozen, coalfish ( <i>Pollachius virens</i> ), excluding fillets, livers, roes, and other fish meat of heading 0304	5
03036 6	Fish; frozen, hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.), excluding fillets, livers, roes, and other fish meat of heading 0304	3
03036 7	Fish; frozen, Alaska pollack ( <i>Theragra chalcogramma</i> ), excluding fillets, livers, roes, and other fish meat of heading 0304	5
03036 8	Fish; frozen, blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> ), excluding fillets, livers, roes, and other fish meat of heading 0304	5
03036 9	Fish; frozen, of <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> , <i>Muraenolepididae</i> , other than cod, haddock, coalfish, hake, Alaska pollack, blue whittings, excluding fillets, livers, roes, other fish meat of 0304	5
03038 1	Fish; frozen, dogfish and other sharks, excluding fillets, livers, roes, and other fish meat of heading 0304	5
03038 2	Fish; frozen, rays and skates ( <i>Rajidae</i> ), excluding fillets, livers, roes, and other fish meat of heading 0304	5
03038 3	Fish; frozen, toothfish ( <i>Dissostichus</i> spp.), excluding fillets, livers, roes, and other fish meat of heading 0304	5
03038 4	Fish; frozen, seabass ( <i>Dicentrarchus</i> spp.), excluding fillets, livers, roes, and other fish meat of heading 0304	5
03038 9	Fish; frozen, n.e.c. in heading 0303, excluding fillets, livers, roes, and other fish meat of heading 0304	5
03039 1	Fish; frozen, livers, roes and milt	3
03039 2	Fish; frozen, shark fins	5
03039 9	Fish; frozen, fish fins (other than shark fins), heads, tails, maws and other edible fish offal	5
03043 1	Fish fillets; fresh or chilled, tilapias ( <i>Oreochromis</i> spp.)	5
03043 2	Fish fillets; fresh or chilled, catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	5
03043 3	Fish fillets; fresh or chilled, Nile perch ( <i>Lates niloticus</i> )	5
03043 9	Fish fillets; fresh or chilled, carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), and snakeheads ( <i>Channa</i> spp.)	5

03044 1	Fish fillets; fresh or chilled, salmon, Pacific (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic (Salmo salar), Danube (Hucho hucho)	5
03044 2	Fish fillets; fresh or chilled, trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	5

Code HS 2017	Description	Dismantlement Group
03044 3	Fish fillets; fresh or chilled, flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	5
03044 4	Fish fillets; fresh or chilled, of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae, and Muraenolepididae	5
03044 5	Fish fillets; fresh or chilled, swordfish (Xiphias gladius)	5
03044 6	Fish fillets; fresh or chilled, toothfish (Dissostichus spp.)	5
03044 7	Fish fillets; fresh or chilled, dogfish and other sharks	5
03044 8	Fish fillets; fresh or chilled, rays and skates (Rajidae)	5
03044 9	Fish fillets; fresh or chilled, other than fish of heading 0304.4	5
03045 1	Fish meat, excluding fillets, whether or not minced; fresh or chilled, tilapias, catfish, carp, eels, Nile perch, and snakeheads	5
03045 2	Fish meat, excluding fillets, whether or not minced; fresh or chilled, salmonidae	5
03045 3	Fish meat, excluding fillets, whether or not minced; fresh or chilled, of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae, and Muraenolepididae	5
03045 4	Fish meat, excluding fillets, whether or not minced; fresh or chilled, swordfish (Xiphias	5
03045 5	Fish meat, excluding fillets, whether or not minced; fresh or chilled, toothfish (Dissostichus	5
03045 6	Fish meat; excluding fillets, whether or not minced; fresh or chilled, dogfish and other sharks	5
03045 7	Fish meat; excluding fillets, whether or not minced; fresh or chilled, rays and skates (Rajidae)	5
03045 9	Fish meat; excluding fillets, whether or not minced; fresh or chilled, of fish n.e.c. in item no. 0304.5	5
03046 1	Fish fillets; frozen, tilapias (Oreochromis spp.)	5
03046 2	Fish fillets; frozen, catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	5
03046 3	Fish fillets; frozen, Nile Perch (Lates niloticus)	5

03046 9	Fish fillets; frozen, carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), and snakeheads ( <i>Channa</i> spp.)	5
03047 1	Fish fillets; frozen, cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	5
03047 2	Fish fillets; frozen, haddock ( <i>Melanogrammus aeglefinus</i> )	5
03047 3	Fish fillets; frozen, coalfish ( <i>Pollachius virens</i> )	5
03047 4	Fish fillets; frozen, hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	5

Code HS 2017	Description	Dismantlement Group
03047 5	Fish fillets; frozen, Alaska pollack (Theraga chalcogramma)	5
03047 9	Fish fillets; frozen, of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae other than cod, haddock, coalfish, hake, and Alaska pollack	5
03048 1	Fish fillets; frozen, salmon, Pacific (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou, Oncorhynchus rhodurus), Atlantic (Salmo salar), and Danube (Hucho hucho)	5
03048 2	Fish fillets; frozen, trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	5
03048 3	Fish fillets; frozen, flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	5
03048 4	Fish fillets; frozen, swordfish (Xiphias gladius)	5
03048 5	Fish fillets; frozen, toothfish (Dissostichus spp.)	5
03048 6	Fish fillets; frozen, herrings (Clupea harengus, Clupea pallasii)	5
03048 7	Fish fillets; frozen, tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)	5
03048 8	Fish fillets; frozen, dogfish, other sharks, rays and skates (Rajidae)	5
03048 9	Fish fillets; frozen, of fish n.e.c. in heading 0304.8	5
03049 1	Fish; swordfish (Xiphias gladius), frozen, other than fillets	5
03049 2	Fish; toothfish (Dissostichus spp.), frozen, other than fillets	5
03049 3	Fish meat, excluding fillets, whether or not minced; frozen, tilapias, catfish, carp, eels, Nile perch, and snakeheads	5
03049 4	Fish meat, excluding fillets, whether or not minced; frozen, Alaska Pollack (Theraga	5
03049 5	Fish meat, excluding fillets, whether or not minced; frozen, of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (Theraga chalcogramma)	5
03049 6	Fish meat, excluding fillets, whether or not minced; frozen, dogfish and other sharks	5
03049 7	Fish meat, excluding fillets, whether or not minced; frozen, rays and skates (Rajidae)	5

03049 9	Fish; fish meat (whether or not minced) other than fillets, frozen, excluding swordfish ( <i>Xiphias gladius</i> ) and toothfish ( <i>Dissostichus</i> spp.)	5
03051 0	Fish meal; fit for human consumption	5
03052 0	Fish; livers and roes, dried, smoked (whether or not cooked before or during the smoking process), salted or in brine	5

Code HS 2017	Description	Dismantlement Group
03053 1	Fish fillets; dried, salted or in brine, but not smoked, tilapias, catfish, carp, eels, Nile perch, and snakeheads	5
03053 2	Fish fillets; dried, salted or in brine, but not smoked, of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	5
03053 9	Fish fillets; dried, salted or in brine, but not smoked, n.e.c. in item no. 0305.3	5
03054 1	Fish; Pacific salmon ( <i>oncorhynchus</i> spp.), Atlantic salmon ( <i>salmo salar</i> ) and Danube salmon ( <i>hucho hucho</i> ), including fillets, smoked (whether or not cooked before or during the smoking process)	3
03054 2	Fish; herrings ( <i>clupea harengus</i> , <i>clupea pallasii</i> ), including fillets; smoked (whether or not cooked before or during the smoking process)	5
03054 3	Fish; smoked, whether or not cooked before or during smoking, trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss/clarki/aguabonita/gilae/apache/chrysogaster</i> ), includes fillets, but excludes edible fish offal	5
03054 4	Fish; smoked, whether or not cooked before or during smoking, tilapias, catfish, carp, eels, Nile perch, and snakeheads, includes fillets, but excludes edible fish offal	5
03054 9	Fish; smoked (whether or not cooked before or during the smoking process), n.e.s. in item no. 0305.4 (including fillets)	5
03055 1	Fish; cod ( <i>gadus morhua</i> , <i>gadus ogac</i> , <i>gadus macrocephalus</i> ), dried (whether or not salted but not smoked)	3
03055 2	Fish; dried, whether or not salted but not smoked, tilapias, catfish, carp, eels, Nile perch, and snakeheads	3

03055 3	Fish; dried, whether or not salted but not smoked, fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod	3
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Code HS 2017	Description	Dismantlement Group
030554	Dried herrings, anchovies, sardines, sardinella, brisling or sprats, mackerel (incl Indian, jack, or horse), seerfishes, jacks, crevalles, cobia, silver pomfrets, Pacific saury, scads, capelin, swordfish, Kawakawa, bonitos, marlins, sailfishes, spearfish	3
030559	Fish; dried (whether or not salted but not smoked), n.e.s. in item no. 0305.51	3
030561	Fish; herrings ( <i>clupea harengas</i> , <i>clupea pallasii</i> ), salted or in brine but not dried or smoked	5
030562	Fish; cod ( <i>gadus morhua</i> , <i>gadus ogac</i> , <i>gadus macrocephalus</i> ), salted or in brine but not dried or smoked	5
030563	Fish; anchovies ( <i>engraulis</i> spp.), salted or in brine but not dried or smoked	5
030564	Fish; salted or in brine, not dried or smoked, other than edible fish offal, tilapias, catfish, carp, eels, Nile perch, and snakeheads	5
030569	Fish; salted or in brine, but not dried or smoked, n.e.s. in item no. 0305.6	5
030571	Fish; edible offal, shark fins	5
030572	Fish; edible offal, fish heads, tails and maws	5
030579	Fish; edible offal, other than shark fins, fish heads, tails and maws	5
030611	Crustaceans; rock lobsters and other sea crawfish ( <i>palinurus</i> spp., <i>panulirus</i> spp., <i>jasus</i> spp.), frozen (whether in shell or not, whether or not cooked by steaming or by boiling in water)	5
030612	Crustaceans; lobsters ( <i>homarus</i> spp.), frozen (whether in shell or not, whether or not cooked by steaming or by boiling in water)	5
030614	Crustaceans; crabs, frozen (whether in shell or not, whether or not cooked by steaming or by boiling in water)	5
030615	Crustaceans; frozen, Norway lobsters ( <i>Nephrops norvegicus</i> ), in shell or not, smoked, cooked or not before or during smoking; in shell, cooked by steaming or by boiling in water	5

03061 6	Crustaceans; frozen, cold-water shrimps and prawns ( <i>Pandalus</i> spp., <i>Crangon crangon</i> ), in shell or not, smoked, cooked or not before or during smoking; in shell, cooked by steaming or by boiling in water	5
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Code HS 2017	Description	Dismantlement Group
03061 7	Crustaceans; frozen, shrimps and prawns, excluding cold-water varieties, in shell or not, smoked, cooked or not before or during smoking; in shell, cooked by steaming or by boiling in water	5
03061 9	Crustaceans; frozen, n.e.s. in item no. 0306.1 (whether in shell or not, whether or not cooked by steaming or by boiling in water)	5
03063 1	Crustaceans; live, fresh or chilled, rock lobsters and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.), in shell or not	3
03063 2	Crustaceans; live, fresh or chilled, lobsters (Homarus spp.), whether in shell or not	3
03063 3	Crustaceans; live, fresh or chilled, crabs, whether in shell or not	3
03063 4	Crustaceans; live, fresh or chilled, Norway lobsters (Nephrops norvegicus), in shell or not	3
03063 5	Crustaceans; live, fresh or chilled, cold-water shrimps and prawns (Pandalus spp., Crangon crangon), in shell or not	5
03063 6	Crustaceans; live, fresh or chilled, shrimps and prawns excluding cold-water varieties, in shell or not	5
03063 9	Crustaceans; live, fresh or chilled, n.e.c. in item no. 0306.3, in shell or not, including edible flours, meals, and pellets of crustaceans	5
03069 1	Crustaceans; rock lobsters and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.), smoked, cooked or not, whether in shell or not, whether or not cooked before or during smoking	3
03069 2	Crustaceans; lobsters (Homarus spp.), smoked, cooked or not, whether in shell or not, whether or not cooked before or during smoking	3
03069 3	Crustaceans; crabs, smoked, cooked or not, whether in shell or not, whether or not cooked before or during smoking	3
03069 4	Crustaceans; Norway lobsters (Nephrops norvegicus), smoked, cooked or not, whether in shell or not, whether or not cooked before or during smoking	3
03069 5	Crustaceans; shrimps and prawns, smoked, cooked or not, whether in shell or not, whether or not cooked before or during smoking	5
03069 9	Crustaceans; smoked, whole, cooked or not, n.e.c. in item no. 0306.9, in shell or not, including edible flours, meals, and pellets of crustaceans	5

03071 1	Molluscs; oysters, whether in shell or not, live, fresh or chilled	3
03071 2	Molluscs; oysters, whether in shell or not, frozen	3
03071 9	Molluscs; oysters, whether in shell or not, frozen, dried, salted or in brine, smoked, cooked or not before or during the smoking process	3
03072 1	Molluscs; scallops (including queen scallops of the genera pecten, chlamys or placopecten), live, fresh or chilled (whether in shell or not)	3

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
03072 2	Molluscs; scallops, whether in shell or not, including queen scallops of the genera Pecten, Chlamys or Placopecten, frozen	3
03072 9	Molluscs; scallops (including queen scallops of the genera pecten, chlamys or placopecten), frozen, dried, salted or in brine (whether in shell or not)	3
03073 1	Molluscs; mussels (mytilus spp., perna spp.), live, fresh or chilled (whether in shell or not)	3
03073 2	Molluscs; mussels (Mytilus spp., Perna spp.), whether in shell or not, frozen	3
03073 9	Molluscs; mussels (mytilus spp., perna spp.), frozen, dried, salted or in brine (whether in shell or not)	3
03074 2	Molluscs; cuttle fish and squid, whether in shell or not, live, fresh or chilled	3
03074 3	Molluscs; cuttle fish and squid, whether in shell or not, includes flours, meals, and pellets of molluscs, fit for human consumption, frozen	3
03074 9	Molluscs; cuttle fish and squid, frozen, dried, salted or in brine (whether in shell or not)	3
03075 1	Molluscs; octopus (octopus spp.), live, fresh or chilled	3
03075 2	Molluscs; octopus (Octopus spp.), frozen	3
03075 9	Molluscs; octopus (octopus spp.), frozen, dried, salted or in brine	3
03076 0	Molluscs; snails (other than sea snails), live, fresh, chilled, frozen, dried, salted or in brine (whether in shell or not)	3
03077 1	Molluscs; clams, cockles and ark shells (families Arcidae, Arctiidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae), whether in shell or not, live, fresh or chilled	3
03077 2	Molluscs; clams, cockles, ark shells (Arcidae, Arctiidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae), whether in shell or not, frozen	3
03077 9	Molluscs; clams, cockles, ark shells (Arcidae, Arctiidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae), whether in shell or not, other than live, fresh or chilled	3
03078 1	Molluscs; abalone (Haliotis spp.), whether in shell or not, live, fresh or chilled	3
03078 2	Molluscs; stromboid conchs (Strombus spp.), whether in shell or not, live, fresh or chilled	3
03078 3	Molluscs; abalone (Haliotis spp.), whether in shell or not, frozen	3
03078 4	Molluscs; stromboid conchs (Strombus spp.), whether in shell or not, frozen	3

03078 7	Molluscs; abalone ( <i>Haliotis</i> spp.), whether in shell or not, dried, salted, in brine, or smoked, cooked or not before or during the smoking process	3
03078 8	Molluscs; stromboid conchs ( <i>Strombus</i> spp.), whether in shell or not, includes flours, meals, and pellets of molluscs, fit for human consumption, dried, salted, in brine, or smoked, cooked or not before or during the smoking process	3

Code HS 2017	Description	Dismantlement Group
03079 1	Molluscs and other aquatic invertebrates; live, fresh or chilled (whether in shell or not), n.e.s. in heading no. 0307	3
03079 2	Molluscs; n.e.c. in heading 0307, whether in shell or not, includes flours, meals, and pellets of molluscs, fit for human consumption, frozen	3
03079 9	Molluscs and other aquatic invertebrates; frozen, dried, salted or in brine (whether in shell or not), n.e.s. in heading no. 0307	3
03081 1	Aquatic invertebrates; sea cucumbers (Stichopus japonicus, Holothuroidea), live, fresh or chilled	3
03081 2	Aquatic invertebrates; sea cucumbers (Stichopus japonicus, Holothuroidea), frozen	3
03081 9	Aquatic invertebrates; sea cucumbers (Stichopus japonicus, Holothuroidea), frozen, dried, salted or in brine, smoked, whether or not cooked before or during the smoking process	3
03082 1	Aquatic invertebrates; sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus), live, fresh or chilled	3
03082 2	Aquatic invertebrates; sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus), frozen	5
03082 9	Aquatic invertebrates; sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus), frozen, dried, salted or in brine, smoked, whether or not cooked before or during smoking process	5
03083 0	Aquatic invertebrates; jellyfish (Rhopilema spp.), live, fresh, chilled, frozen, dried, salted or in brine, smoked, whether or not cooked before or during smoking	5

03089 0	Aquatic invertebrates; other than crustaceans, molluscs, sea urchins, sea cucumbers and jellyfish, live, fresh, chilled, frozen, dried, salted or in brine, smoked, cooked or not before or during smoking, includes edible flours, meals, and pellets	5
04011 0	Dairy produce; milk and cream, not concentrated, not containing added sugar or other sweetening matter, of a fat content not exceeding 1% (by weight)	5

Code HS 2017	Description	Dismantlement Group
040120	Dairy produce; milk and cream, not concentrated, not containing added sugar or other sweetening matter, of a fat content exceeding 1% but not exceeding 6% (by weight)	5
040140	Dairy produce; milk and cream, not concentrated, not containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 6% but not exceeding 10%	5
040150	Dairy produce; milk and cream, not concentrated, not containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 10%	5
040210	Dairy produce; milk and cream, concentrated or containing added sugar or other sweetening matter, in powder, granules or other solid forms, of a fat content not exceeding 1.5% (by weight)	5
040221	Dairy produce; milk and cream, concentrated, not containing added sugar or other sweetening matter, in powder, granules or other solid forms, of a fat content exceeding 1.5% (by weight)	5
040229	Dairy produce; milk and cream, containing added sugar or other sweetening matter, in powder, granules or other solid forms, of a fat content exceeding 1.5% (by weight)	5
040291	Dairy produce; milk and cream, concentrated, not containing added sugar or other sweetening matter, other than in powder, granules or other solid forms	5
040299	Dairy produce; milk and cream, containing added sugar or other sweetening matter, other than in powder, granules or other solid forms	5
040310	Dairy produce; yoghurt, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit or cocoa	5
040390	Dairy produce; buttermilk, curdled milk or cream, kephir, fermented or acidified milk or cream, whether or not concentrated or containing added sweetening, flavouring, fruit or cocoa (excluding yoghurt)	5
040410	Dairy produce; whey, whether or not concentrated or containing added sugar or other sweetening matter	5
040490	Dairy produce; natural milk constituents (excluding whey), whether or not containing added sugar or other sweetening matter, n.e.s. in chapter 04	5
040510	Dairy produce; derived from milk, butter	5
040520	Dairy produce; dairy spreads	5
040590	Dairy produce; fats and oils derived from milk (other than butter or dairy spreads)	5

04061 0	Dairy produce; fresh cheese (including whey cheese), not fermented, and curd	5
04062 0	Dairy produce; cheese of all kinds, grated or powdered	5
04063 0	Dairy produce; cheese, processed (not grated or powdered)	5
04064 0	Dairy produce; cheese, blue-veined (not grated, powdered or processed)	5
04069 0	Dairy produce; cheese (not grated, powdered or processed), n.e.s. in heading no. 0406	5

Code HS 2017	Description	Dismantlement Group
040711	Birds' eggs, in shell; fresh, fertilised eggs for incubation, of fowls of the species <i>Gallus domesticus</i> (domestic hens)	3
040719	Birds' eggs, in shell; fresh, fertilised eggs for incubation, other than fowls of the species <i>Gallus domesticus</i> (domestic hens)	3
040721	Birds' eggs, in shell; fresh, not for incubation, of fowls of the species <i>Gallus domesticus</i> (domestic hens)	3
040729	Birds' eggs, in shell; fresh, not for incubation, other than fowls of the species <i>Gallus domesticus</i> (domestic hens)	3
040790	Birds' eggs, in shell; preserved or cooked	3
040811	Eggs; birds' eggs, yolks, dried, whether or not containing added sugar or other sweetening	3
040819	Eggs; birds' eggs, yolks, fresh, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	3
040891	Eggs; birds' eggs (not in shell, excluding yolks only), dried, whether or not containing added sugar or other sweetening matter	3
040899	Eggs; birds' eggs (not in shell, excluding yolks only), fresh, cooked by steaming or boiling in water, moulded, frozen, otherwise preserved, whether or not containing added sugar or other sweetening matter	3
040900	Honey; natural	5
041000	Animal products; edible, n.e.s. in this or other chapters	3
050100	Animal products; hair, human, unworked, whether or not washed or scoured, and waste of human hair	1
050210	Animal products; hair and bristles, of pigs, hogs or boars, and waste thereof	1
050290	Animal products; badger hair and other brush making hair and waste of such bristles or hair, n.e.s. in heading no. 0502 (excluding horsehair)	1
050400	Animal products; guts, bladders and stomachs of animals (other than fish), whole and pieces thereof	3
050510	Animal products; feathers and down used for stuffing, not further worked than cleaned, disinfected or treated for preservation	1
050590	Animal products; skins and other parts of birds, feathers and down (not for stuffing), powder and waste of such, not further worked than cleaned, disinfected or treated for preservation	3
050610	Animal products; ossein and bones treated with acid	3

05069 0	Animal products; bones and horn-cores and powder or waste of such, unworked, defatted, simply prepared (not cut to shape), or treated with acid or degelatinised, n.e.s. in heading no. 0506	3
05071 0	Animal products; ivory, unworked or simply prepared but not cut to shape, ivory powder and waste	3
05079 0	Animal products; tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape, waste and powder of these products	3

Code HS 2017	Description	Dismantlement Group
050800	Animal products; coral and similar materials, shells of molluscs, crustaceans, echinoderms, cuttle-bone etc., unworked or simply prepared (but not cut to shape), and powder and waste thereof	3
051000	Animal products; ambergris, castoreum, civet, musk, cantharides, bile (dried or not) glands and other animal products, for pharmaceutical purposes, fresh, chilled, frozen or otherwise provisionally preserved	3
051110	Animal products; bovine semen	1
051191	Animal products; of fish or crustaceans, molluscs or other aquatic invertebrates and dead animals of chapter 3, unfit for human consumption	5
051199	Animal products; n.e.s. in chapter 5	1
060110	Plants, live; bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	1
060120	Plants, live; bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower, chicory plants and roots other than of heading no. 1212	1
060210	Plants, live; unrooted cuttings and slips	1
060220	Plants, live; edible fruit or nut trees, shrubs and bushes, grafted or not	1
060230	Plants, live; rhododendrons and azaleas, grafted or not	1
060240	Plants, live; roses, grafted or not	1
060290	Plants, live; n.e.s. in heading no. 0602	1
060311	Flowers, cut; roses, flowers and buds of a kind suitable for bouquets or ornamental purposes, fresh	5
060312	Flowers, cut; carnations, flowers and buds of a kind suitable for bouquets or ornamental purposes, fresh	5
060313	Flowers, cut; orchids, flowers and buds of a kind suitable for bouquets or ornamental purposes, fresh	5
060314	Flowers, cut; chrysanthemums, flowers and buds of a kind suitable for bouquets or ornamental purposes, fresh	5
060315	Flowers, cut; lilies (Lilium spp.), flowers and buds of a kind suitable for bouquets or ornamental purposes, fresh	5
060319	Flowers, cut; flowers and buds of a kind suitable for bouquets or ornamental purposes, fresh, other than roses, carnations, orchids, or chrysanthemums	5

06039 0	Flowers; n.e.s. in heading no. 0603	3
06042 0	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens; suitable for bouquets or for ornamental purposes, fresh	2

Code HS 2017	Description	Dismantlement Group
060490	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens; suitable for bouquets or for ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared	2
070110	Vegetables; seed potatoes, fresh or chilled	1
070190	Vegetables; potatoes (other than seed), fresh or chilled	5
070200	Vegetables; tomatoes, fresh or chilled	5
070310	Vegetables, alliacious; onions and shallots, fresh or chilled	5
070320	Vegetables, alliacious; garlic, fresh or chilled	5
070390	Vegetables, alliacious; leeks and other kinds n.e.s. in heading no. 0703, fresh or chilled	5
070410	Vegetables, brassica; cauliflowers and headed broccoli, fresh or chilled	5
070420	Vegetables, brassica; brussel sprouts, fresh or chilled	5
070490	Vegetables, brassica; edible, n.e.s. in heading no. 0704, fresh or chilled	5
070511	Vegetables; cabbage (head) lettuce ( <i>lactuca sativa</i> ), fresh or chilled	5
070519	Vegetables; lettuce ( <i>lactuca sativa</i> ), (other than cabbage lettuce), fresh or chilled	5
070521	Vegetables; witloof chicory ( <i>cichorium intybus</i> var. <i>foliosum</i> ), fresh or chilled	5
070529	Vegetables; chicory ( <i>cichorium</i> spp.), (other than witloof chicory), fresh or chilled	5
070610	Vegetables, root; carrots and turnips, fresh or chilled	5
070690	Vegetables, root; salad beetroot, salsify, celeric, radishes and similar edible roots, fresh or chilled	5
070700	Vegetables; cucumbers and gherkins, fresh or chilled	5
070810	Vegetables, leguminous; peas ( <i>pisum sativum</i> ), shelled or unshelled, fresh or chilled	5
070820	Vegetables, leguminous; beans ( <i>vigna</i> spp., <i>phaseolus</i> spp.), shelled or unshelled, fresh or chilled	5
070890	Vegetables, leguminous; (other than peas and beans), shelled or unshelled, fresh or chilled	5
070920	Vegetables; asparagus, fresh or chilled	5
070930	Vegetables; aubergines, (egg plants), fresh or chilled	5
070940	Vegetables; celery (other than celeriac), fresh or chilled	5
070951	Vegetables; mushrooms, fresh or chilled	5
070959	Vegetables; mushrooms other than of the genus <i>Agaricus</i> , fresh or chilled	5

07096 0	Vegetables; fruits of the genus capsicum or of the genus pimenta	5
07097 0	Vegetables; spinach, New Zealand spinach and orache spinach (garden spinach), fresh or chilled	5
07099 1	Vegetables; globe artichokes, fresh or chilled	5
07099 2	Vegetables; olives, fresh or chilled	5
07099 3	Vegetables; pumpkins, squash and gourds (Cucurbita spp.), fresh or chilled	5
07099 9	Vegetables; edible, n.e.c. in chapter 07, fresh or chilled	5
07101 0	Vegetables; potatoes, uncooked or cooked by steaming or boiling in water, frozen	5

Code HS 2017	Description	Dismantlement Group
071021	Vegetables, leguminous; peas ( <i>pisum sativum</i> ), shelled or unshelled, uncooked or cooked by steaming or boiling in water, frozen	5
071022	Vegetables, leguminous; beans ( <i>vigna</i> spp., <i>phaseolus</i> spp.), shelled or unshelled, uncooked or cooked by steaming or boiling in water, frozen	5
071029	Vegetables, leguminous; (other than peas or beans), shelled or unshelled, uncooked or cooked by steaming or boiling in water, frozen	5
071030	Vegetables; spinach, New Zealand spinach and orache spinach ( <i>garden spinach</i> ), uncooked or cooked by steaming or boiling in water, frozen	5
071040	Vegetables; sweetcorn, uncooked or cooked by steaming or boiling in water, frozen	5
071080	Vegetables; uncooked or cooked by steaming or boiling in water, frozen, n.e.s. in chapter 7	5
071090	Vegetable mixtures; uncooked or cooked by steaming or boiling in water, frozen	5
071120	Vegetables; olives, provisionally preserved but unsuitable in that state for immediate consumption	3
071140	Vegetables; cucumbers and gherkins, provisionally preserved but unsuitable in that state for immediate consumption	5
071151	Vegetables; mushrooms of the genus <i>Agaricus</i> , provisionally preserved but unsuitable in that state for immediate consumption	3
071159	Vegetables; mushrooms other than of the genus <i>Agaricus</i> , provisionally preserved but unsuitable in that state for immediate consumption	3
071190	Vegetables and mixed vegetables; n.e.s. in heading no. 0711, provisionally preserved but unsuitable in that state for immediate consumption	3
071220	Vegetables; onions, whole, cut, sliced, broken or in powder but not further prepared, dried	5
071231	Vegetables; mushrooms of the genus <i>Agaricus</i> , whole, cut, sliced, broken or in powder but not further prepared, dried	3
071232	Vegetables; wood ears ( <i>Auricularia</i> spp), whole, cut, sliced, broken or in powder but not further prepared, dried	3
071233	Vegetables; jelly fungi ( <i>Tremella</i> spp)), whole, cut, sliced, broken or in powder but not further prepared, dried	3

07123 9	Vegetables; mushrooms, other than the genus Agaricus and truffles, whole, cut, sliced, broken or in powder but not further prepared, dried	3
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Code HS 2017	Description	Dismantlement Group
071290	Vegetables; mixtures of vegetables n.e.s. in heading no. 0712, whole, cut, sliced, broken or in powder but not further prepared, dried	5
071310	Vegetables, leguminous; peas ( <i>pisum sativum</i> ), shelled, whether or not skinned or split, dried	5
071320	Vegetables, leguminous; chickpeas ( <i>garbanzos</i> ), shelled, whether or not skinned or split, dried	5
071331	Vegetables, leguminous; beans of the species <i>vigna mungo</i> (L.) hepper or <i>vigna radiata</i> (L.) wilczek, dried, shelled, whether or not skinned or	5
071332	Vegetables, leguminous; small red ( <i>adzuki</i> ) beans ( <i>phaseolus</i> or <i>vigna angularis</i> ), shelled, dried, whether or not skinned or split	5
071333	Vegetables, leguminous; kidney beans, including white pea beans ( <i>phaseolus vulgaris</i> ), dried, shelled, whether or not skinned or split	5
071334	Vegetables, leguminous; bambara beans ( <i>Vigna subterranea</i> or <i>Voandzeia subterranea</i> ), shelled, whether or not skinned or split, dried	5
071335	Vegetables, leguminous; cow peas ( <i>Vigna unguiculata</i> ), shelled, whether or not skinned or split, dried	5
071339	Vegetables, leguminous; n.e.s. in item no. 0713.30, dried, shelled, whether or not skinned or split	5
071340	Vegetables, leguminous; lentils, shelled, whether or not skinned or split, dried	3
071350	Vegetables, leguminous; broad beans ( <i>vicia faba</i> var. <i>major</i> ) and horse beans ( <i>vicia faba</i> var. <i>equina</i> and <i>vicia faba</i> var. <i>minor</i> ), dried, shelled, whether or not skinned or split	3
071360	Vegetables, leguminous; pigeon peas ( <i>Cajanus cajan</i> ), shelled, whether or not skinned or split, dried	3
071390	Vegetables, leguminous; n.e.s. in heading no. 0713, shelled, whether or not skinned or split, dried	3
071410	Vegetable roots and tubers; manioc ( <i>cassava</i> ), with high starch or inulin content, whether or not sliced or in the form of pellets, fresh or dried	1
071420	Vegetable roots and tubers; sweet potatoes, with high starch or inulin content, whether or not sliced or in the form of pellets, fresh or dried	1
071430	Vegetable roots and tubers; yams ( <i>Dioscorea</i> spp.) with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets	1
071440	Vegetable roots and tubers; taro ( <i>Colocasia</i> spp.) with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets	1

07145 0	Vegetable roots and tubers; yautia ( <i>Xanthosoma</i> spp.) with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets	1
07149 0	Vegetable roots and tubers; arrowroot, salep, Jerusalem artichokes and similar roots and tubers, high starch or inulin content, whether or not sliced or in the form of pellets, fresh or dried; sago pith	1

Code HS 2017	Description	Dismantlement Group
080111	Nuts, edible; coconuts, fresh or dried, whether or not shelled or peeled, desiccated	3
080112	Nuts, edible; coconuts, in the inner shell (endocarp)	3
080119	Nuts, edible; coconuts, fresh or dried, whether or not shelled or peeled, other than desiccated	3
080121	Nuts, edible; brazil nuts, in shell, fresh or dried	3
080122	Nuts, edible; brazil nuts, shelled, fresh or dried	3
080131	Nuts, edible; cashew nuts, in shell, fresh or dried	3
080132	Nuts, edible; cashew nuts, shelled, fresh or dried	3
080211	Nuts, edible; almonds, fresh or dried, in shell	3
080212	Nuts, edible; almonds, fresh or dried, shelled	3
080221	Nuts, edible; hazelnuts or filberts (corylus spp.), fresh or dried, in shell	3
080222	Nuts, edible; hazelnuts or filberts (corylus spp.), fresh or dried, shelled	3
080231	Nuts, edible; walnuts, fresh or dried, in shell	3
080232	Nuts, edible; walnuts, fresh or dried, shelled	3
080241	Nuts, edible; chestnuts (Castanea spp.), fresh or dried, in shell	3
080242	Nuts, edible; chestnuts (Castanea spp.), fresh or dried, shelled	3
080251	Nuts, edible; pistachios, fresh or dried, in shell	5
080252	Nuts, edible; pistachios, fresh or dried, shelled	5
080261	Nuts, edible; macadamia, fresh or dried, in shell	3
080262	Nuts, edible; macadamia, fresh or dried, shelled	3
080270	Nuts, edible; kola nuts (Cola spp.), fresh or dried, whether or not shelled or peeled	3
080280	Nuts, edible; areca nuts, fresh or dried, whether or not shelled or peeled	3
080290	Nuts, edible; n.e.s. in heading no. 0801 and 0802, fresh or dried, whether or not shelled or peeled	3
080310	Fruit, edible; plantains, fresh or dried	2
080390	Fruit, edible; bananas, other than plantains, fresh or dried	2
080410	Fruit, edible; dates, fresh or dried	3
080420	Fruit, edible; figs, fresh or dried	3
080430	Fruit, edible; pineapples, fresh or dried	2
080440	Fruit, edible; avocados, fresh or dried	2
080450	Fruit, edible; guavas, mangoes and mangosteens, fresh or dried	2
080510	Fruit, edible; oranges, fresh or dried	5

08052 1	Fruit, edible; mandarins (including tangerines and satsumas), fresh or dried	5
08052 2	Fruit, edible; clementines, fresh or dried	5
08052 9	Fruit, edible; tangelos, wilkings and similar citrus hybrid, fresh or dried	5
08054 0	Fruit, edible; grapefruit, fresh or dried	5
08055 0	Fruit, edible; lemons (Citrus limon, Citrus limonum), limes (Citrus aurantifolia , Citrus latifolia), fresh or dried	5
08059 0	Fruit, edible; citrus fruit n.e.s. in heading no. 0805, fresh or dried	5
08061 0	Fruit, edible; grapes, fresh	3
08062 0	Fruit, edible; grapes, dried	3
08071 1	Fruit, edible; watermelons, fresh	3
08071 9	Fruit, edible; melons, (other than watermelons), fresh	3
08072 0	Fruit, edible; papaws (papayas), fresh	2

Code HS 2017	Description	Dismantlement Group
080810	Fruit, edible; apples, fresh	5
080830	Fruit, edible; pears, fresh	3
080840	Fruit, edible; quinces, fresh	3
080910	Fruit, edible; apricots, fresh	3
080921	Fruit, edible; sour cherries ( <i>Prunus cerasus</i> ), fresh	3
080929	Fruit, edible; cherries, other than sour cherries ( <i>Prunus cerasus</i> ), fresh	3
080930	Fruit, edible; peaches including nectarines, fresh	3
080940	Fruit, edible; plums and sloes, fresh	3
081010	Fruit, edible; strawberries, fresh	3
081020	Fruit, edible; raspberries, blackberries, mulberries and loganberries, fresh	3
081030	Fruit, edible; black, white or red currants and gooseberries, fresh	3
081040	Fruit, edible; cranberries, bilberries and other fruits of the genus <i>vaccinium</i> , fresh	3
081050	Fruit, edible; kiwifruit, fresh	3
081060	Fruit, edible; durians, fresh	3
081070	Fruit, edible; persimmons, fresh	3
081090	Fruit, edible; fruits n.e.s. in heading no. 0801 to 0810, fresh	3
081110	Fruit, edible; strawberries, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter	3
081120	Fruit, edible; raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries, uncooked or cooked, whether or not containing added sugar or other sweetening matter	3
081190	Fruit, edible; fruit and nuts n.e.s. in heading no. 0811, uncooked or cooked, frozen whether or not containing added sugar or other sweetening matter	3
081210	Fruit, edible; cherries, provisionally preserved, but unsuitable in that state for immediate consumption	3
081290	Fruit, edible; fruit and nuts n.e.s. in heading no. 0812, provisionally preserved, but unsuitable in that state for immediate consumption	3

08131 0	Fruit, edible; apricots, dried	3
08132 0	Fruit, edible; prunes, dried	3
08133 0	Fruit, edible; apples, dried	3
08134 0	Fruit, edible; fruit n.e.s. in heading no. 0812, dried	3
08135 0	Nuts, edible; mixtures of nuts or dried fruits of chapter 8	3

Code HS 2017	Description	Dismantlement Group
081400	Peel; of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water and other preservative solutions	3
090111	Coffee; not roasted or decaffeinated	5
090112	Coffee; decaffeinated, not roasted	5
090121	Coffee; roasted, not decaffeinated	5
090122	Coffee; roasted, decaffeinated	5
090190	Coffee; husks and skins, coffee substitutes containing coffee in any proportion	5
090210	Tea, green; (not fermented), in immediate packings of a content not exceeding 3kg	5
090220	Tea, green; (not fermented), in immediate packings of a content exceeding 3kg	5
090230	Tea, black; (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg	5
090240	Tea, black; (fermented) and partly fermented tea, in immediate packings of a content exceeding 3kg	5
090300	Mate	5
090411	Spices; pepper (of the genus piper), neither crushed nor ground	3
090412	Spices; pepper (of the genus piper), crushed or ground	3
090421	Spices; fruits of the genus Capsicum or Pimenta, dried, neither crushed nor ground	3
090422	Spices; fruits of the genus Capsicum or Pimenta, crushed or ground	3
090510	Spices; vanilla, neither crushed nor ground	5
090520	Spices; vanilla, crushed or ground	5
090611	Spices; cinnamon (Cinnamomum zeylanicum Blume), neither crushed nor ground	5
090619	Spices; cinnamon and cinnamon-tree flowers, other than cinnamon (Cinnamomum zeylanicum Blume), neither crushed nor ground	5
090620	Spices; cinnamon and cinnamon-tree flowers, crushed or ground	5
090710	Spices; cloves (whole fruit, cloves and stems), neither crushed nor ground	5
090720	Spices; cloves (whole fruit, cloves and stems), crushed or ground	5
090811	Spices; nutmeg, neither crushed nor ground	3
090812	Spices; nutmeg, crushed or ground	3
090821	Spices; mace, neither crushed nor ground	3
090822	Spices; mace, crushed or ground	3
090831	Spices; cardamoms, neither crushed nor ground	3
090832	Spices; cardamoms, crushed or ground	3
090921	Spices; coriander seeds, neither crushed nor ground	3

09092 2	Spices; coriander seeds, crushed or ground	3
09093 1	Spices; cumin seeds, neither crushed nor ground	3
09093 2	Spices; cumin seeds, crushed or ground	3
09096 1	Spices; seeds of anise, badian, caraway or fennel; juniper berries, neither crushed nor ground	3
09096 2	Spices; seeds of anise, badian, caraway or fennel; juniper berries, crushed or ground	3
09101 1	Spices; ginger, neither crushed nor ground	5
09101 2	Spices; ginger, crushed or ground	5
09102 0	Spices; saffron	5
09103 0	Spices; turmeric (curcuma)	5
09109 1	Spices; mixtures	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlemen t Group</b>
09109 9	Spices; mixtures of 2 or more products of the same heading	5
10011 1	Cereals; wheat and meslin, durum wheat, seed	3
10011 9	Cereals; wheat and meslin, durum wheat, other than seed	3
10019 1	Cereals; wheat and meslin, other than durum wheat, seed	3
10019 9	Cereals; wheat and meslin, other than durum wheat, other than seed	3
10021 0	Cereals; rye, seed	3
10029 0	Cereals; rye, other than seed	3
10031 0	Cereals; barley, seed	3
10039 0	Cereals; barley, other than seed	3
10041 0	Cereals; oats, seeds	1
10049 0	Cereals; oats, other than seed	1
10051 0	Cereals; maize (corn), seed	1
10059 0	Cereals; maize (corn), other than seed	5
10061 0	Cereals; rice in the husk (paddy or rough)	5
10062 0	Cereals; husked (brown) rice	3
10063 0	Cereals; rice, semi-milled or wholly milled, whether or not polished or glazed	3
10064 0	Cereals; rice, broken	3
10071 0	Cereals; grain sorghum, seed	3
10079 0	Cereals; grain sorghum, other than seed	3
10081 0	Cereals; buckwheat	3
10082 1	Cereals; millet, seed	3
10082 9	Cereals; millet, other than seed	3
10083 0	Cereals; canary seed	3
10084 0	Cereals; fonio ( <i>Digitaria</i> spp.)	5
10085 0	Cereals; quinoa ( <i>Chenopodium quinoa</i> )	5
10086 0	Cereals; triticale	5
10089 0	Cereals; n.e.s. in chapter 10	5
11010 0	Wheat or meslin flour	5
11022 0	Cereal flour; of maize (corn)	5
11029 0	Cereal flours; n.e.s. in heading no. 1102	5
11031 1	Cereal groats and meal; of wheat	5
11031 3	Cereal groats and meal; of maize (corn)	5

11031 9	Cereal groats and meal; n.e.s. in heading no. 1103	5
11032 0	Cereal pellets	5
11041 2	Cereal grains; rolled or flaked, of oats	5
11041 9	Cereal grains; rolled or flaked, of cereals excluding barley and oats	5
11042 2	Cereal grains; worked (eg hulled, pearled, sliced or kibbled) of oats	5
11042 3	Cereal grains; worked (eg hulled, pearled, sliced or kibbled) of maize (corn)	5
11042 9	Cereal grains; worked (eg hulled, pearled, sliced or kibbled) of cereals n.e.s. in item no. 1104.2, except rice of heading no. 1006	5
11043 0	Cereal; germ of cereals, whole, rolled, flaked or ground	5
11051 0	Flour and meal; of potatoes	5

Code HS 2017	Description	Dismantlement Group
110520	Flakes; of potatoes	5
110610	Flour and meal; of the dried leguminous vegetables of heading no. 0713	5
110620	Flour and meal; of sago, roots or tubers of heading no. 0714	5
110630	Flour, meal and powder; of the products of chapter 8	5
110710	Malt; not roasted	5
110720	Malt; roasted	5
110811	Starch; wheat	5
110812	Starch; maize (corn) starch	5
110813	Starch; potato	5
110814	Starch; manioc (cassava)	5
110819	Starch; n.e.s. in item no. 1108.11 to 1108.14	5
110820	Inulin	1
110900	Wheat gluten; whether or not dried	3
120110	Soya beans; seed, whether or not broken	3
120190	Soya beans; other than seed, whether or not broken	3
120230	Ground-nuts; seed, not roasted or otherwise cooked, whether or not shelled or broken	5
120241	Ground-nuts; other than seed, not roasted or otherwise cooked, in shell	5
120242	Ground-nuts; other than seed, not roasted or otherwise cooked, shelled, whether or not broken,	5
120300	Copra	3
120400	Oil seeds; linseed, whether or not broken	1
120510	Oil seeds; low erucic acid rape or colza seeds, whether or not broken	1
120590	Oil seeds; rape or colza seeds, other than low erucic, whether or not broken	1
120600	Oil seeds; sunflower seeds, whether or not broken	1
120710	Oleaginous fruits; palm nuts and kernels, whether or not broken	1
120721	Oil seeds; cotton seeds, seed, whether or not broken	1
120729	Oil seeds; cotton seeds, other than seed, whether or not broken	1
120730	Oil seeds; castor oil seeds, whether or not broken	1
120740	Oil seeds; sesamum seeds, whether or not broken	1
120750	Oil seeds; mustard seeds, whether or not broken	1

12076 0	Oil seeds; safflower seeds, whether or not broken	1
12077 0	Oil seeds; melon seeds, whether or not broken	1
12079 1	Oil seeds; poppy seeds, whether or not broken	1
12079 9	Oil seeds and oleaginous fruits; n.e.s. in heading no. 1207, whether or not broken	1
12081 0	Flours and meals; of soya beans	5
12089 0	Flours and meals of oil seeds or oleaginous fruits; excluding soya beans and mustard seeds	5
12091 0	Seed; sugar beet seed, of a kind used for sowing	1
12092 1	Seed; lucerne (alfalfa) seed, of a kind used for sowing	1
12092 2	Seed; clover (trifolium spp.) seed, of a kind used for sowing	1

Code HS 2017	Description	Dismantlement Group
120923	Seed; fescue, of a kind used for sowing	1
120924	Seed; kentucky blue grass (poa pratensis l.) seed, of a kind used for sowing	1
120925	Seed; rye grass (lolium multiflorum lam., lolium perenne l.) seed, of a kind used for sowing	1
120929	Seed; of forage plants, other than beet seed, n.e.s. in item no. 1209.2	1
120930	Seed; of herbaceous plants cultivated principally for their flowers, of a kind used for sowing	1
120991	Seed; vegetable seed, of a kind used for sowing	1
120999	Seed; n.e.s. in heading no. 1209, of a kind used for sowing	1
121010	Hop cones; neither ground nor powdered nor in the form of pellets	3
121020	Hop cones; ground, powdered or in the form of pellets; lupulin	3
121120	Ginseng roots, used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes; fresh or dried, whether or not cut, crushed or powdered	1
121130	Coca leaf; used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not crushed or powdered	1
121140	Poppy straw; used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not crushed or powdered	1
121150	Ephedra, of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered	1
121190	Plants and parts (including seeds and fruits) n.e.s. in heading no. 1211, used primarily in perfumery, pharmacy or for insecticidal, fungicidal purposes; fresh or dried, whether or not cut, crushed or powdered	1
121221	Seaweeds and other algae; fit for human consumption, fresh, chilled, frozen or dried, whether or not ground	1
121229	Seaweeds and other algae; not fit for human consumption, fresh, chilled, frozen or dried, whether or not ground	1
121291	Sugar beet; of a kind used primarily for human consumption, fresh or dried, whether or not ground	2

12129 2	Sugar cane; of a kind used primarily for human consumption, fresh or dried, whether or not ground	1
12129 3	Sugar cane; fit for human consumption, fresh, chilled, frozen or dried, whether or not ground	1
12129 4	Chicory roots ( <i>Chicorium intybus sativum</i> ); fit for human consumption, fresh, chilled, frozen or dried, whether or not ground	1

Code HS 2017	Description	Dismantlement Group
12129 9	Vegetable products (including unroasted chicory roots, chicorium intybus sativum variety); n.e.s. in chapter 12, fresh or dried, ground or unground, primarily for human consumption	1
12130 0	Cereal straw and husks; unprepared, whether or not chopped, ground, pressed or in the form of pellets	1
12141 0	Lucerne (alfalfa) meal and pellets	5
12149 0	Forage products including swedes, mangolds, fodder roots, hay, sainfoin, clover, forage kale, lupines, vetches etc., pelletised or otherwise	1
13012 0	Gum Arabic	5
13019 0	Natural gums, resins, gum-resins, balsams, n.e.s. in heading no. 1301	5
13021 1	Vegetable saps and extracts; opium	5
13021 2	Vegetable saps and extracts; of liquorice	5
13021 3	Vegetable saps and extracts; of hops	2
13021 4	Vegetable saps and extracts; of pyrethrum or of the roots of plants containing rotenone	1
13021 9	Vegetable saps and extracts; n.e.s. in item no. 1302.1	1
13022 0	Pectic substances; pectinates and pectates	1
13023 1	Mucilages and thickeners; agar-agar, whether or not modified, derived from vegetable products	1
13023 2	Mucilages and thickeners; whether or not modified, derived from locust beans, locust bean seeds or guar seeds	1
13023 9	Mucilages and thickeners; whether or not modified, derived from vegetable products, n.e.s. in item no. 1302.3	1
14011 0	Bamboo used primarily for plaiting	1
14012 0	Rattans used primarily for plaiting	1
14019 0	Vegetable materials of a kind used primarily for plaiting; n.e.s. in heading no. 1401	1
14042 0	Vegetable products; cotton linters	3
14049 0	Vegetable products; n.e.s. in chapter 14	1
15011 0	Pig fat; lard, other than that of heading 0209 and 1503	5
15012 0	Pig fat; not lard, other than that of heading 0209 or 1503	5
15019 0	Poultry fat; other than that of heading 0209 or 1503	5
15021 0	Tallow; other than those of heading 1503	5
15029 0	Fats of bovine animals, sheep or goats; excluding tallow, and other than those of heading 1503	5

15030 0	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil; not emulsified or mixed or otherwise prepared	1
15041 0	Oils of fish; fish-liver oils and their fractions, whether or not refined, but not chemically modified	3
15042 0	Fats and oils and their fractions; of fish, (excluding liver-oils)	1
15043 0	Fats and oils and their fractions; of marine mammals	3
15050 0	Wool grease and fatty substances derived therefrom (including lanolin)	3

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
150600	Animal fats and oils and their fractions; whether or not refined, but not chemically modified, n.e.s. in chapter 15	5
150710	Vegetable oils; soya-bean oil and its fractions, crude, whether or not degummed, not chemically modified	5
150790	Vegetable oils; soya-bean oil and its fractions, other than crude, whether or not refined, but not chemically modified	5
150810	Vegetable oils; ground-nut oil and its fractions, crude, not chemically modified	5
150890	Vegetable oils; ground-nut oil and its fractions, other than crude, whether or not refined, but not chemically modified	5
150910	Vegetable oils; olive oil and its fractions, virgin, whether or not refined, but not chemically modified	5
150990	Vegetable oils; olive oil and its fractions, other than virgin, whether or not refined, but not chemically modified	5
151000	Vegetable oils; oils and their fractions n.e.s. in chapter 15, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading no. 1509	5
151110	Vegetable oils; palm oil and its fractions, crude, not chemically modified	5
151190	Vegetable oils; palm oil and its fractions, other than crude, whether or not refined, but not chemically modified	5
151211	Vegetable oils; sunflower seed or safflower oil and their fractions, crude, not chemically modified	5
151219	Vegetable oils; sunflower seed or safflower oil and their fractions, other than crude, whether or not refined, but not chemically modified	5
151221	Vegetable oils; cotton-seed oil and its fractions; crude, whether or not gossypol has been removed, not chemically modified	5
151229	Vegetable oils; cotton-seed oil and its fractions, other than crude, whether or not refined, but not chemically modified	5
151311	Vegetable oils; coconut (copra) oil and its fractions, crude, not chemically modified	5
151319	Vegetable oils; coconut (copra) oil and its fractions, other than crude, whether or not refined, but not chemically modified	5
151321	Vegetable oils; palm kernel or babassu oil and their fractions, crude, not chemically modified	5
151329	Vegetable oils; palm kernel or babassu oil and their fractions, other than crude, whether or not refined, but not chemically modified	5

15141 1	Vegetable oils; low erucic acid rape or colza oil and its fractions, crude	5
15141 9	Vegetable oils; low erucic acid rape or colza oil and its fractions, other than crude, but not chemically modified	5
15149 1	Vegetable oils; excluding low erucic acid rape or colza oil and its fractions, crude	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
151499	Vegetable oils; excluding low erucic acid rape or colza oil and its fractions, other than crude, but not chemically modified	5
151511	Vegetable oils; linseed oil and its fractions, crude, not chemically modified	1
151519	Vegetable oils; linseed oil and its fractions, other than crude, whether or not refined, but not chemically modified	5
151521	Vegetable oils; maize (corn) oil and its fractions, crude, not chemically modified	5
151529	Vegetable oils; maize (corn) oil and its fractions, other than crude, whether or not refined, but not chemically modified	5
151530	Vegetable oils; castor oil and its fractions, whether or not refined, but not chemically modified	1
151550	Vegetable oils; sesame oil and its fractions, whether or not refined, but not chemically modified	5
151590	Vegetable fats and oils and their fractions; fixed, n.e.s. in heading no. 1515, whether or not refined, but not chemically modified	5
151610	Animal fats and oils and their fractions; partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	5
151620	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	5
151710	Margarine; excluding liquid margarine	5
151790	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 of heading no. 1516	5
151800	Animal or vegetable fats and oils and their fractions; oxidised, boiled or otherwise chemically modified, (excluding those of heading no. 1516), inedible mixtures or preparations of fats or oils	2
152000	Glycerol, crude; glycerol waters and glycerol lyes	3
152110	Vegetable waxes (other than triglycerides); whether or not refined or coloured	1
152190	Waxes, other than vegetable, n.e.s. in heading no. 1521; whether or not refined or coloured	1

15220 0	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	1
16010 0	Meat preparations; sausages and similar products, of meat, meat offal or blood, and food preparations based on these products	5
16021 0	Meat preparations; homogenised preparations of meat, meat offal or blood	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
160220	Meat preparations; of the prepared or preserved liver of any animal (excluding homogenised preparations)	5
160231	Meat preparations; of turkeys, prepared or preserved meat or meat offal (excluding livers and homogenised preparations)	5
160232	Meat preparations; of the poultry of heading no. 0105, (ie of fowls of the species gallus domesticus)	5
160239	Meat preparations; of poultry (excluding turkeys), prepared or preserved meat or meat offal (excluding livers and homogenised preparations)	5
160241	Meat preparations; of swine, hams and cuts thereof, prepared or preserved (excluding homogenised preparations)	5
160242	Meat preparations; of swine, shoulders and cuts thereof, prepared or preserved (excluding homogenised preparations)	5
160249	Meat preparations; of swine, meat or meat offal (including mixtures), prepared or preserved, n.e.s. in heading no. 1602	5
160250	Meat preparations; of bovine animals, meat or meat offal, prepared or preserved (excluding livers and homogenised preparations)	5
160290	Meat preparations; of meat, meat offal or the blood of any animal, n.e.s. in heading no. 1602	5
160300	Extracts and juices; of meat, fish or crustaceans, molluscs or other aquatic invertebrates	5

16041 1	Fish preparations; salmon, prepared or preserved, whole or in pieces (but not minced)	3
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<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
160412	Fish preparations; herrings, prepared or preserved, whole or in pieces (but not minced)	3
160413	Fish preparations; sardines, sardinella and brisling or sprats, prepared or preserved, whole or in pieces (but not minced)	5
160414	Fish preparations; tunas, skipjack and Atlantic bonito (sarda spp.), prepared or preserved, whole or in pieces (but not minced)	5
160415	Fish preparations; mackerel, prepared or preserved, whole or in pieces (but not minced)	5
160416	Fish preparations; anchovies, prepared or preserved, whole or in pieces (but not minced)	3
160417	Fish preparations; eels, prepared or preserved, whole or in pieces (but not minced)	5
160418	Fish preparations; shark fins, prepared or preserved, whole or in pieces (but not minced)	5
160419	Fish preparations; fish prepared or preserved, whole or in pieces (but not minced), n.e.s. in heading no. 1604	5
160420	Fish preparations; fish minced or in forms n.e.s. in heading no. 1604, prepared or preserved	5
160431	Fish preparations; caviar	5
160432	Fish preparations; caviar substitutes, prepared from fish eggs	5
160510	Crustacean preparations; crab, prepared or preserved	5
160521	Crustacean preparations; shrimps and prawns, prepared or preserved, not in airtight containers	5
160529	Crustacean preparations; shrimps and prawns, prepared or preserved, in airtight containers	5
160530	Crustacean preparations; lobster, prepared or preserved	5
160540	Crustacean preparations; prepared or preserved crustaceans (excluding crab, shrimps, prawns and lobster)	5
160551	Mollusc preparations; oysters, prepared or preserved	5
160552	Mollusc preparations; scallops, including queen scallops, prepared or preserved	5
160553	Mollusc preparations; mussels, prepared or preserved	5
160554	Mollusc preparations; cuttle fish and squid, prepared or preserved	5
160555	Mollusc preparations; octopus, prepared or preserved	5
160556	Mollusc preparations; clams, cockles and arkshells, prepared or preserved	5

16055 7	Mollusc preparations; abalone, prepared or preserved	5
16055 8	Mollusc preparations; snails, other than sea snails, prepared or preserved	5
16055 9	Mollusc preparations; n.e.c. in item no. 1605.5, prepared or preserved	5
16056 1	Aquatic invertebrates; sea cucumbers, prepared or preserved	5
16056 2	Aquatic invertebrates; sea urchins, prepared or preserved	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlemen t Group</b>
16056 3	Aquatic invertebrates; jellyfish, prepared or preserved	5
16056 9	Aquatic invertebrates; other than crustaceans, molluscs, sea cucumbers, sea urchins, and jellyfish, prepared or preserved	5
17011 2	Sugars; beet sugar, raw, in solid form, not containing added flavouring or colouring matter	5
17011 3	Sugars; cane sugar, raw, in solid form, as specified in Subheading Note 2 to this chapter, not containing added flavouring or colouring matter	5
17011 4	Sugars; cane sugar, raw, in solid form, other than as specified in Subheading Note 2 to this chapter, not containing added flavouring or colouring matter	5
17019 1	Sucrose; chemically pure, containing added flavouring or colouring matter, in solid form	5
17019 9	Sucrose; chemically pure, not containing added flavouring or colouring matter, in solid form	5
17021 1	Sugars; lactose and lactose syrup, containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	3
17021 9	Sugars; lactose and lactose syrup, containing by weight less than 99% lactose, expressed as anhydrous lactose, calculated on the dry matter	3
17022 0	Sugars; maple sugar chemically pure, in solid form; maple syrup, not containing added flavouring or colouring matter	5
17023 0	Sugars; glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose, the syrup not containing added flavouring or colouring matter	3
17024 0	Sugars; glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, the syrup not containing added flavouring or colouring matter	3
17025 0	Sugars; fructose, chemically pure, in solid form	3
17026 0	Sugars; fructose (excluding chemically pure fructose), in solid form, containing in the dry state more than 50% by weight of fructose; fructose syrup, not containing added flavouring or colouring matter	5
17029 0	Sugars; n.e.s. in heading no. 1702, including invert sugar	5
17031 0	Sugars; molasses, from sugar cane, resulting from the extraction or refining of sugar	3

17039 0	Sugars; molasses, from sugar beet, resulting from the extraction or refining of sugar	3
17041 0	Sugar confectionery; chewing gum, whether or not sugar-coated, not containing cocoa	5
17049 0	Sugar confectionery; (excluding chewing gum, including white chocolate), not containing cocoa	5
18010 0	Cocoa beans; whole or broken, raw or roasted	3
18020 0	Cocoa; shells, husks, skins and other cocoa waste	5
18031 0	Cocoa; paste, not defatted	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlemen t Group</b>
18032 0	Cocoa; paste, wholly or partly defatted	5
18040 0	Cocoa; butter, fat and oil	5
18050 0	Cocoa; powder, not containing added sugar or other sweetening matter	5
18061 0	Cocoa; powder, containing added sugar or other sweetening matter	5
18062 0	Chocolate & other food preparations containing cocoa; in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, content exceeding 2kg	5
18063 1	Chocolate and other food preparations containing cocoa; in blocks, slabs or bars, filled, weighing 2kg or less	5
18063 2	Chocolate and other food preparations containing cocoa; in blocks, slabs or bars, (not filled), weighing 2kg or less	5
18069 0	Chocolate and other food preparations containing cocoa; n.e.s. in chapter 18	5
19011 0	Food preparations; of flour, meal, starch, malt extract or milk products, for infant use, put up for retail sale	3
19012 0	Food preparations; mixes and doughs for the preparation of bread, pastry, cakes, biscuits and other bakers' wares	5
19019 0	Food preparations; of flour, meal, starch, malt extract or milk products, for uses n.e.s. in heading no. 1901	5
19021 1	Food preparations; pasta, containing eggs, uncooked, not stuffed or otherwise prepared	5

19021 9	Food preparations; pasta, uncooked (excluding that containing eggs), not stuffed or otherwise prepared	5
19022 0	Food preparations; pasta, stuffed (with meat or other substances), whether or not cooked or otherwise prepared	5

Code HS 2017	Description	Dismantlement Group
190230	Food preparations; pasta (excluding stuffed), cooked or otherwise prepared	5
190240	Food preparations; couscous	3
190300	Food preparations; tapioca and substitutes thereof, prepared from starch in the form of flakes, grains, pearls, siftings or similar	5
190410	Food preparations; obtained by the swelling or roasting of cereals or cereal products	5
190420	Food preparations; obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	5
190430	Prepared foods obtained by the swelling or roasting of cereals or cereal products (eg corn flakes); cereals, not maize (corn), in grain form or in the form of flakes or other worked grains, from bulgur wheat	5
190490	Food preparations; cereal or cereal products (excluding maize), in grain form, pre-cooked or otherwise prepared	5
190510	Food preparations; crispbread, whether or not containing cocoa	5
190520	Food preparations; gingerbread and the like, whether or not containing cocoa	5
190531	Food preparations; sweet biscuits, whether or not containing cocoa	5
190532	Food preparations; waffles and wafers, whether or not containing cocoa	5
190540	Food preparations; rusks, toasted bread and similar toasted products, whether or not containing cocoa	3
190590	Food preparations; bakers' wares n.e.s. in heading no. 1605, whether or not containing cocoa; communion wafers, empty cachets suitable for pharmaceutical use, sealing wafers, rice papers and similar products	5
200110	Vegetable preparations; cucumbers and gherkins, prepared or preserved by vinegar or acetic acid	5
200190	Vegetable preparations; vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid (excluding cucumbers, gherkins and onions)	5
200210	Vegetable preparations; tomatoes, whole or in pieces, prepared or preserved otherwise than by vinegar or acetic acid	5
200290	Vegetable preparations; tomatoes, (other than whole or in pieces), prepared or preserved otherwise than by vinegar or acetic acid	5
200310	Vegetable preparations; mushrooms, prepared or preserved otherwise than by vinegar or acetic acid	5

20039 0	Vegetable preparations; mushrooms other than of the genus Agaricus, prepared or preserved otherwise than by vinegar or acetic acid	3
20041 0	Vegetable preparations; potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen	3

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
200490	Vegetable preparations; vegetables and mixtures of vegetables (excluding potatoes), prepared or preserved otherwise than by vinegar or acetic acid, frozen	5
200510	Vegetable preparations; homogenised vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	5
200520	Vegetable preparations; potatoes, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	3
200540	Vegetable preparations; peas (pisum sativum), prepared or preserved otherwise than by vinegar or acetic acid, not frozen	5
200551	Vegetable preparations; beans, shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	5
200559	Vegetable preparations; beans, (not shelled), prepared or preserved otherwise than by vinegar or acetic acid, not frozen	5
200560	Vegetable preparations; asparagus, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	3
200570	Vegetable preparations; olives, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	3
200580	Vegetable preparations; sweetcorn (zea mays var. saccharata), prepared or preserved otherwise than by vinegar or acetic acid, not frozen	5
200591	Vegetable preparations; bamboo shoots, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	5
200599	Vegetable preparations; vegetables and mixtures of vegetables n.e.c. in heading no. 2005, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	5
200600	Fruit, nuts, fruit-peel and other parts of plants; preserved by sugar (drained, glaze or crystallised)	5
200710	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes; homogenised, cooked preparations, whether or not containing added sugar or other sweetening matter	5
200791	Jams, jellies, marmalades, purees and pastes; of citrus fruit, being cooked preparations (excluding homogenised), whether or not containing added sugar or other sweetening matter	5

20079 9	Jams, fruit jellies, marmalades, purees and pastes; of fruit or nuts n.e.s. in heading no. 2007, cooked preparations (excluding homogenised), whether or not containing added sugar or other sweetening matter	5
20081 1	Nuts; ground-nuts, whether or not containing added sugar, other sweetening matter or spirit	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
200819	Nuts and other seeds; whether or not containing added sugar, other sweetening matter or spirit (excluding ground-nuts except in mixtures)	5
200820	Fruit; pineapples, prepared or preserved in ways n.e.s. in heading no. 2007, whether or not containing added sugar, other sweetening matter or spirit	5
200830	Fruit; citrus, prepared or preserved in ways n.e.s. in heading no. 2007, whether or not containing added sugar, other sweetening matter or spirit	5
200840	Fruit; pears, prepared or preserved in ways n.e.s. in heading no. 2007, whether or not containing added sugar, other sweetening matter or spirit	3
200850	Fruit; apricots, prepared or preserved in ways n.e.s. in heading no. 2007, whether or not containing added sugar, other sweetening matter or spirit	3
200860	Fruit; cherries, prepared or preserved in ways n.e.s. in heading no. 2007, whether or not containing added sugar, other sweetening matter or spirit	3
200870	Fruit; peaches, prepared or preserved in ways n.e.s. in heading no. 2007, whether or not containing added sugar, other sweetening matter or spirit	3
200880	Fruit; strawberries, prepared or preserved in ways n.e.s. in heading no. 2007, whether or not containing added sugar, other sweetening matter or spirit	5
200891	Palm hearts; prepared or preserved, whether or not containing added sugar, other sweetening matter or spirit	3
200893	Fruit; cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> ), prepared or preserved, whether or not containing added sugar, other sweetening matter or spirit	5
200897	Fruit, nuts and other edible parts of plants; mixtures (other than those of subheading no 2008.19); prepared or preserved in ways n.e.c. in headings 2007 and 2008, whether or not containing added sugar, or other sweetening matter or spirit, n.e.c.	5

20089 9	Fruit, nuts and other edible parts of plants; prepared or preserved, whether or not containing added sugar, other sweetening matter or spirit, n.e.s. in heading no. 2008	5
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<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
200911	Juice; orange, frozen, unfermented, (not containing added spirit), whether or not containing added sugar or other sweetening matter	5
200912	Juice; orange, not frozen, of a Brix value not exceeding 20, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter	5
200919	Juice; orange, not frozen, unfermented, (not containing added spirit), whether or not containing added sugar or other sweetening matter	5
200921	Juice; grapefruit, of a Brix value not exceeding 20, unfermented, (not containing added spirit), whether or not containing added sugar or other sweetening matter	5
200929	Juice; grapefruit, of a Brix value exceeding 20, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter	5
200931	Juice; of single citrus fruit (excluding orange or grapefruit), of a Brix value not exceeding 20, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter	5
200939	Juice; of single citrus fruit (excluding orange or grapefruit), of a Brix value exceeding 20, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter	5
200941	Juice; pineapple, of a Brix value not exceeding 20, unfermented, (not containing added spirit), whether or not containing added sugar or other sweetening matter	5
200949	Juice; pineapple, of a Brix value exceeding 20, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter	5
200950	Juice; tomato, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter	5
200961	Juice; grape, of a Brix value not exceeding 30, unfermented, (not containing added spirit), whether or not containing added sugar or other sweetening matter	5
200969	Juice; grape, of a Brix value exceeding 30, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter	5
200971	Juice; apple, of a Brix value not exceeding 20, unfermented, (not containing added spirit), whether or not containing added sugar or other sweetening matter	5
200979	Juice; apple, of a Brix value exceeding 20, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter	5
200981	Juice; Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> ) juice, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter	5

20098 9	juice; of any single fruit or vegetable n.e.c. in heading no. 2009, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter	5
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Code HS 2017	Description	Dismantlement Group
200990	Juices; mixtures, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter	5
210111	Extracts, essences and concentrates; of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	5
210112	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	5
210120	Extracts, essences and concentrates; of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	5
210130	Chicory, roasted and other roasted coffee substitutes; extracts, essences and concentrates thereof	5
210210	Yeasts; active	2
210220	Yeasts; inactive, other single-cell micro-organisms, dead	2
210230	Baking powders; prepared	2
210310	Sauces; soya	5
210320	Sauces; tomato ketchup and other tomato sauces	3
210330	Mustard flour and meal and prepared mustard	3
210390	Sauces and preparations therefor; mixed condiments and mixed seasonings	5
210410	Soups and broths and preparations therefor	3
210420	Homogenised composite food preparations	5
210500	Ice cream and other edible ice; whether or not containing cocoa	3
210610	Protein; concentrates and textured protein substances	2
210690	Food preparations; n.e.s. in item no. 2106.10	5
220110	Waters; mineral and aerated, including natural or artificial, (not containing added sugar or other sweetening matter nor flavoured)	5
220190	Waters; other than mineral and aerated, (not containing added sugar or other sweetening matter nor flavoured), ice and snow	5
220210	Waters; including mineral and aerated, containing added sugar or other sweetening matter or flavoured	5
220291	Non-alcoholic beverages; non-alcoholic beer	5

22029 9	Non-alcoholic beverages; other than non-alcoholic beer, n.e.c. in item no. 2202.10, not including fruit or vegetable juices of heading no. 2009	5
22030 0	Beer; made from malt	5
22041 0	Wine; sparkling	5
22042 1	Wine; still, in containers holding 2 litres or less	5

Code HS 2017	Description	Dismantlement Group
220422	Wine; still, in containers holding more than 2 litres but not more than 10 litres	5
220429	Wine; still, in containers holding more than 2 litres	5
220430	Grape must; n.e.s. in heading no. 2009, n.e.s. in item no. 2204.2	3
220510	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers holding 2 litres or less	5
220590	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers holding more than 2 litres	5
220600	Beverages, fermented; (eg cider, perry, mead)	5
220710	Undenatured ethyl alcohol; of an alcoholic strength by volume of 80% vol. or higher	5
220720	Ethyl alcohol and other spirits; denatured, of any strength	5
220820	Spirits obtained by distilling grape wine or grape marc	5
220830	Whiskies	5
220840	Rum and tafia	5
220850	Gin and geneva	5
220860	Vodka	5
220870	Liqueurs and cordials	5
220890	Spirits, liqueurs and other spirituous beverages; n.e.s. in heading no. 2208	5
220900	Vinegar and substitutes for vinegar; obtained from acetic acid	5
230110	Flours, meals and pellets; of meat or meat offal, greaves	1
230120	Flours, meals and pellets; of fish or of crustaceans, molluscs or other aquatic invertebrates	1
230210	Bran, sharps and other residues; of maize (corn), whether or not in the form of pellets, derived from the sifting, milling or other workings thereof	1

23023 0	Bran, sharps and other residues; of wheat, whether or not in the form of pellets, derived from the sifting, milling or other workings thereof	1
23024 0	Bran, sharps and other residues; of other cereals, whether or not in the form of pellets, derived from the sifting, milling or other workings thereof	1

Code HS 2017	Description	Dismantlement Group
230250	Bran, sharps and other residues; of leguminous plants, whether or not in the form of pellets, derived from the sifting, milling or other workings thereof	1
230310	Residues of starch manufacture and similar residues; whether or not in the form of pellets	1
230320	Beet-pulp, bagasse and other waste of sugar manufacture; whether or not in the form of pellets	1
230330	Brewing or distilling dregs and waste; whether or not in the form of pellets	1
230400	Oil-cake and other solid residues; whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	3
230500	Oil-cake and other solid residues; whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	1
230610	Oil-cake and other solid residues; whether or not ground or in the form of pellets, resulting from the extraction of cotton seed oils	1
230620	Oil-cake and other solid residues; whether or not ground or in the form of pellets, resulting from the extraction of linseed oils	1
230630	Oil-cake and other solid residues; whether or not ground or in the form of pellets, resulting from the extraction of sunflower seed oils	1
230641	Oil-cake and other solid residues; whether or not ground or in the form of pellets, resulting from the extraction of low erucic acid rape or colza seed oils	1
230649	Oil-cake and other solid residues; whether or not ground or in the form of pellets, resulting from the extraction of rape seed oils (other than low erucic acid rape or colza)	1
230650	Oil-cake and other solid residues; whether or not ground or in the form of pellets, resulting from the extraction of coconut or copra seed oils	1
230660	Oil-cake and other solid residues; whether or not ground or in the form of pellets, resulting from the extraction of palm nuts or kernels oils	1
230690	Oil-cake and other solid residues; whether or not ground or in the form of pellets, resulting from the extraction of oils, n.e.s. in heading no. 2306	1
230700	Wine lees; argol	1
230800	Vegetable materials and vegetable waste, vegetable residues and by-products; whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	1

23091 0	Dog or cat food; put up for retail sale, used in animal feeding	5
23099 0	Dog or cat food; (not put up for retail sale), used in animal feeding	3
24011 0	Tobacco, (not stemmed or stripped)	5
24012 0	Tobacco; partly or wholly stemmed or stripped	5
24013 0	Tobacco refuse	5
24021 0	Cigars, cheroots and cigarillos; containing tobacco including the weight of every band, wrapper or attachment thereto	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
240220	Cigarettes; containing tobacco	5
240290	Cigars, cigarillos and cheroots; containing tobacco substitutes including the weight of every band, wrapper or attachment thereto	5
240311	Tobacco; smoking, water pipe tobacco as specified in Subheading Note 1 to this Chapter, whether or not containing tobacco substitutes in any proportion	5
240319	Tobacco; smoking, other than water pipe tobacco, whether or not containing tobacco substitutes in any proportion	5
240391	Tobacco; "homogenised" or "reconstituted"	5
240399	Tobacco; other than "homogenised" or "reconstituted" or "smoking"	5
250100	Salt (including table salt and denatured salt); pure sodium chloride whether or not in aqueous solution; sea water	5
250200	Iron pyrites; unroasted	1
250300	Sulphur of all kinds; other than sublimed, precipitated and colloidal sulphur	1
250410	Graphite; natural, in powder or in flakes	1
250490	Graphite; natural, in other forms, excluding powder or flakes	1
250510	Sands; natural, silica and quartz sands, whether or not coloured	1
250590	Sands; natural, (other than silica and quartz sands), whether or not coloured, (other than metal bearing sands of chapter 26)	1
250610	Quartz; other than natural sands	1
250620	Quartzite; whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	1
250700	Kaolin and other kaolinic clays; whether or not calcined	1
250810	Clays (excluding expanded clays of heading no. 6806); bentonite, whether or not calcined	1
250830	Clays (excluding expanded clays of heading no. 6806); fireclay, whether or not calcined	1
250840	Clays (excluding expanded clays of heading no. 6806); n.e.s. in heading no. 2508, whether or not calcined	1
250850	Clays (excluding expanded clays of heading no. 6806); andalusite, kyanite and sillimanite, whether or not calcined	1
250860	Clays (excluding expanded clays of heading no. 6806); mullite	1

25087 0	Clays (excluding expanded clays of heading no. 6806); chamotte or dinas earths	1
25090 0	Chalk	1
25101 0	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk; unground	1
25102 0	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk; ground	1
25111 0	Barium sulphate (barytes); natural	1

Code HS 2017	Description	Dismantlement Group
251120	Barium carbonate (witherite); natural, whether or not calcined, other than barium oxide of heading no. 2816	1
251200	Siliceous fossil meals (eg kieselguhr, tripolite and diatomite) and similar siliceous earths; whether or not calcined, of an apparent specific gravity of 1 or less	1
251310	Pumice stone, whether or not heat treated	1
251320	Emery, natural corundum, natural garnet and other natural abrasives, whether or not heat-	1
251400	Slate; whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	1
251511	Marble and travertine; having a specific gravity of 2.5 or more, crude or roughly trimmed by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	2
251512	Marble and travertine; merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, having a specific gravity of 2.5 or more	5
251520	Ecaussine and other calcareous monumental or building stone; alabaster, having a specific gravity of 2.5 or more	2
251611	Granite; crude or roughly trimmed	2
251612	Granite; merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	2
251620	Sandstone; whether or not roughly trimmed, cut, by sawing etc, into blocks or slabs of a rectangular (including square) shape	2
251690	Monumental or building stone; n.e.s. in heading no. 2516, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	2
251710	Pebbles, gravel, broken or crushed stone; of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	2
251720	Macadam of slag, dross or similar industrial waste; whether or not incorporating the materials in item no. 2517.10	2
251730	Tarred macadam	2
251741	Stones; of marble, in granules, chippings and powder, whether or not heat-treated	1

25174 9	Stones; of heading no. 2515 or 2516 (excluding marble), in granules, chippings and powder, whether or not heat-treated	1
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Code HS 2017	Description	Dismantlement Group
251810	Dolomite; (not calcined), roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	2
251820	Dolomite; calcined, roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	2
251830	Dolomite; agglomerated (including tarred)	2
251910	Magnesium carbonate (magnesite); natural	1
251990	Magnesia, fused or dead-burned (sintered); whether or not containing small quantities of other oxides added before sintering, other magnesium oxide, whether or not pure, (not natural magnesium carbonate)	1
252010	Gypsum; anhydrite	1
252020	Plasters; (consisting of calcined gypsum or calcium sulphate), whether or not coloured, with or without small quantities of accelerators or retarders	2
252100	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	1
252210	Quicklime; excluding calcium oxide and hydroxide of heading no. 2825	1
252220	Slaked lime; excluding calcium oxide and hydroxide of heading no. 2825	1
252230	Hydraulic lime; excluding calcium oxide and hydroxide of heading no. 2825	2
252310	Cement clinkers (whether or not coloured)	2
252321	Cement; portland, white, whether or not artificially coloured	3
252329	Cement; portland, other than white, whether or not artificially coloured	3
252330	Cement; aluminous ("ciment fondu"), whether or not coloured or in the form of clinkers	3
252390	Cement; hydraulic kinds n.e.s. in heading no. 2523	3
252410	Asbestos; crocidolite (blue asbestos)	5
252490	Asbestos; other than crocidolite (blue asbestos)	5
252510	Mica; crude and rifted into sheets or splittings	2
252520	Mica; powder	2
252530	Mica; waste	2
252610	Steatite; natural, (not crushed or powdered), whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc	1

25262 0	Steatite; natural, crushed, powdered, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc	1
25280 0	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H <sub>3</sub> BO <sub>3</sub> calculated on the dry weight	1
25291 0	Felspar	1
25292 1	Fluorspar; containing by weight 97% or less of calcium fluoride	1
25292 2	Fluorspar; containing by weight more than 97% of calcium fluoride	1
25293 0	Leucite; nepheline and nepheline syenite	1

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
253010	Vermiculite, perlite and chlorites; unexpanded	1
253020	Kieserite, epsomite (natural magnesium sulphates)	1
253090	Mineral substances; n.e.s. in chapter 25	3
260111	Iron ores and concentrates; non-agglomerated	1
260112	Iron ores and concentrates; agglomerated (excluding roasted iron pyrites)	1
260120	Iron pyrites; roasted	1
260200	Manganese ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight	1
260300	Copper ores and concentrates	1
260400	Nickel ores and concentrates	1
260500	Cobalt ores and concentrates	1
260600	Aluminium ores and concentrates	1
260700	Lead ores and concentrates	1
260800	Zinc ores and concentrates	1
260900	Tin ores and concentrates	1
261000	Chromium ores and concentrates	1
261100	Tungsten ores and concentrates	1
261210	Uranium ores and concentrates	1
261220	Thorium ores and concentrates	1
261310	Molybdenum ores and concentrates; roasted	1
261390	Molybdenum ores and concentrates; other than roasted	1
261400	Titanium ores and concentrates	1
261510	Zirconium ores and concentrates	1
261590	Niobium, tantalum, vanadium ores and concentrates	1
261610	Silver ores and concentrates	1
261690	Precious metal ores and concentrates; (excluding silver)	1
261710	Antimony ores and concentrates	1
261790	Ores and concentrates n.e.s. in chapter 26; other than antimony	1
261800	Slag, granulated (slag sand); from the manufacture of iron or steel	1
261900	Slag, dross; (other than granulated slag), scalings and other waste from the manufacture of iron or steel	1

26201 1	Ash and residues; (not from the manufacture of iron or steel), containing mainly zinc, hard zinc spelter	1
26201 9	Ash and residues; (not from the manufacture of iron or steel), containing mainly zinc, other than hard zinc spelter	1
26202 1	Ash and residues; (other than from the manufacture of iron or steel), containing mainly lead; leaded gasoline sludges and leaded anti- knock compound sludges	5
26202 9	Ash and residues; (other than from the manufacture of iron or steel), containing mainly lead; excluding leaded gasoline sludges and leaded anti-knock compound sludges	5
26203 0	Ash and residues; (not from the manufacture of iron or steel), containing mainly copper	5
26204 0	Ash and residues; (not from the manufacture of iron or steel), containing mainly aluminium	5

Code HS 2017	Description	Dismantlement Group
262060	Ash and residues; (other than from the manufacture of iron or steel), 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	5
262091	Ash and residues; (not from the manufacture of iron or steel), other than those containing lead, arsenic, mercury, thallium or their mixtures, and not of a kind used for the extraction of those metals nor for the manufacture of their chemical compounds	5
262099	Ash and residues; (other than from the manufacture of iron or steel), not containing mainly lead, or arsenic, mercury, thallium, antimony, beryllium, cadmium, chromium or their mixtures	5
262110	Slag and ash; ash and residues from the incineration of municipal waste	5
262190	Slag and ash n.e.c. in chapter 26; including seaweed ash (kelp) but excluding ash and residues from the incineration of municipal waste	3
270111	Coal; anthracite, whether or not pulverised, but not agglomerated	1
270112	Coal; bituminous, whether or not pulverised, but not agglomerated	1
270119	Coal; (other than anthracite and bituminous), whether or not pulverised but not agglomerated	1
270120	Briquettes, ovoids and similar solid fuels; manufactured from coal	1
270210	Lignite; whether or not pulverised, but not agglomerated, excluding jet	1
270220	Lignite; agglomerated, excluding jet	1
270300	Peat; (including peat litter), whether or not agglomerated	1
270400	Coke and semi-coke; of coal, lignite or peat, whether or not agglomerated; retort carbon	1
270500	Gases; coal, water, producer and similar gases (excluding petroleum and other gaseous hydrocarbons)	1
270600	Tar; distilled from coal, lignite or peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	1
270710	Oils and products of the distillation of high temperature coal tar; benzole	2
270720	Oils and products of the distillation of high temperature coal tar; toluole	2
270730	Oils and products of the distillation of high temperature coal tar; xylol	2

27074 0	Oils and products of the distillation of high temperature coal tar; naphthalene	2
27075 0	Aromatic hydrocarbon mixtures; n.e.s. in heading no. 2707, of which 65% or more by volume (including losses) distils at 250 degrees celsius by the ASTM D 86 method	2
27079 1	Oils and other products of the distillation of high temperature coal tar; creosote oils	2

Code HS 2017	Description	Dismantlement Group
270799	Oils and other products of the distillation of high temperature coal tar; n.e.s. in heading no. 2707	2
270810	Pitch; obtained from coal tar or from other mineral tars	2
270820	Pitch coke; obtained from coal tar or from other mineral tars	2
270900	Oils; petroleum oils and oils obtained from bituminous minerals, crude	2
271012	Petroleum spirit for motor vehicles **LEGACY NON-WCO CODE**	3
271019	Light petroleum distillates nes **LEGACY NON-WCO CODE**	3
271020	Petroleum oils and oils from bituminous minerals, containing biodiesel, not crude, not waste oils; preparations n.e.c, containing by weight 70% or more of petroleum oils or oils from bituminous minerals	3
271091	Heavy furnace oil (heating or motor fuel) <1% sulphur **LEGACY NON-WCO CODE**	3
271099	Petroleum oils and products nes **LEGACY NON- WCO CODE**	3
271111	Petroleum gases and other gaseous hydrocarbons; liquefied, natural gas	1
271112	Petroleum gases and other gaseous hydrocarbons; liquefied, propane	1
271113	Petroleum gases and other gaseous hydrocarbons; liquefied, butanes	1
271114	Petroleum gases and other gaseous hydrocarbons; liquefied, ethylene, propylene, butylene and butadiene	1
271119	Petroleum gases and other gaseous hydrocarbons; liquefied, n.e.s. in heading no. 2711	1
271121	Petroleum gases and other gaseous hydrocarbons; in gaseous state, natural gas	1
271129	Petroleum gases and other gaseous hydrocarbons; in gaseous state, other than natural gas	1
271210	Petroleum jelly	5
271220	Paraffin wax; containing by weight less than 0.75% of oil, obtained by synthesis or by other processes, whether or not coloured	1

27129 0	Paraffin wax; containing by weight 0.75% or more of oil, obtained by synthesis or by other processes, whether or not coloured	1
27131 1	Petroleum coke; (not calcined), obtained from bituminous minerals	1
27131 2	Petroleum coke; calcined, obtained from bituminous minerals	1
27132 0	Petroleum bitumen; obtained from bituminous minerals	1

Code HS 2017	Description	Dismantlement Group
271390	Residues; of petroleum oils or of oils obtained from bituminous minerals	1
271410	Bituminous or oil shale and tar sands	1
271490	Bitumen and asphalt, natural; asphaltites and asphaltic rock	1
271500	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (eg bituminous mastics, cut-backs)	1
271600	Electrical energy	1
280110	Chlorine	1
280120	Iodine	1
280130	Fluorine; bromine	1
280200	Sulphur; sublimed or precipitated, colloidal	1
280300	Carbon; carbon blacks and other forms of carbon n.e.s.	1
280410	Hydrogen	1
280421	Gases, rare; argon	1
280429	Gases, rare; other than argon	1
280430	Nitrogen	1
280440	Oxygen	1
280450	Boron; tellurium	1
280461	Silicon; containing by weight not less than 99.99% of silicon	1
280469	Silicon; containing by weight less than 99.99% of silicon	1
280470	Phosphorus	1
280480	Arsenic	1
280490	Selenium	1
280511	Alkali metals; sodium	1
280512	Alkali or alkali-earth metals; calcium	1
280519	Alkali metals; other than sodium	1
280530	Earth-metals, rare; scandium and yttrium, whether or not intermixed or interalloyed	1
280540	Mercury	1
280610	Hydrogen chloride (hydrochloric acid)	1
280620	Chlorosulphuric acid	1
280700	Sulphuric acid; oleum	1
280800	Nitric acid; sulphonitric acids	1
280910	Diphosphorus pentoxide	1
280920	Phosphoric acid and polyphosphoric acids	1

28100 0	Oxides of boron; boric acids	1
28111 1	Hydrogen fluoride (hydrofluoric acid)	1
28111 2	Hydrogen cyanide (hydrocyanic acid)	1
28111 9	Inorganic acids; other than hydrogen fluoride	1
28112 1	Carbon dioxide	1
28112 2	Silicon dioxide	1
28112 9	Inorganic oxygen compounds; of non-metals, n.e.s. in item no. 2811.2	1
28121 1	Carbonyl dichloride (phosgene)	1
28121 2	Phosphorus oxychloride	1
28121 3	Phosphorus trichloride	1
28121 4	Phosphorus pentachloride	1
28121 5	Sulphur monochloride	1
28121 6	Sulphur dichloride	1
28121 7	Thionyl chloride	1

Code HS 2017	Description	Dismantlement Group
281219	Arsenic trichloride and other chlorides and chloride oxides, n.e.c. in item no. 2812	1
281290	Halides and halide oxides of non-metals; excluding chloride	1
281310	Carbon disulphide	1
281390	Sulphides of non-metals, (excluding carbon); commercial phosphorus trisulphide	1
281410	Ammonia; anhydrous	1
281420	Ammonia; in aqueous solution	1
281511	Sodium hydroxide (caustic soda); solid	1
281512	Sodium hydroxide (caustic soda); in aqueous solution (soda lye or liquid soda)	1
281520	Potassium hydroxide (caustic potash)	1
281530	Peroxides of sodium or potassium	1
281610	Hydroxide and peroxide of magnesium	1
281640	Oxides, hydroxides and peroxides, of strontium or barium	1
281700	Zinc; oxide and peroxide	1
281810	Aluminium oxide; artificial corundum	1
281820	Aluminium oxide; other than artificial corundum	1
281830	Aluminium hydroxide	1
281910	Chromium trioxide	1
281990	Chromium oxides and hydroxides; excluding chromium trioxide	1
282010	Manganese dioxide	1
282090	Manganese oxides; excluding manganese dioxide	1
282110	Iron oxides and hydroxides	1
282120	Earth colours; containing 70% or more by weight of combined iron evaluated as Fe <sub>2</sub> O <sub>3</sub>	1
282200	Cobalt oxides and hydroxides; commercial cobalt oxides	1
282300	Titanium oxides	1
282410	Lead; lead monoxide (litharge, massicot)	1
282490	Lead oxides; n.e.s. in heading no. 2824	1
282510	Hydrazine and hydroxylamine and their inorganic salts	1
282520	Lithium oxide and hydroxide	1
282530	Vanadium oxides and hydroxides	1
282540	Nickel oxides and hydroxides	1
282550	Copper oxides and hydroxides	1
282560	Germanium oxides and zirconium dioxide	1

28257 0	Molybdenum oxides and hydroxides	1
28258 0	Antimony oxides	1
28259 0	Inorganic bases, metal oxides, hydroxides and peroxides; n.e.s. in heading no. 2825	1
28261 2	Fluorides; of aluminium	1
28261 9	Fluorides; other than of ammonium or sodium or aluminium	1
28263 0	Sodium hexafluoroaluminate (synthetic cryolite)	1
28269 0	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts, n.e.s. in heading no. 2826	1
28271 0	Chlorides; of ammonium	1
28272 0	Chlorides; of calcium	1
28273 1	Chlorides; of magnesium	1
28273 2	Chlorides; of aluminium	1
28273 5	Chlorides; of nickel	1
28273 9	Chlorides; of metals n.e.s. in heading no. 2827	1
28274 1	Chloride oxides and chloride hydroxides; of copper	1
28274 9	Chloride oxides and chloride hydroxides; other than of copper	1

Code HS 2017	Description	Dismantlement Group
282751	Bromides; of sodium or of potassium	1
282759	Bromides and bromide oxides; other than item no. 2827.51	1
282760	Iodides and iodide oxides	1
282810	Hypochlorites; commercial calcium hypochlorite and other calcium hypochlorites	1
282890	Hypochlorites; n.e.s. in heading no. 2828	3
282911	Chlorates; of sodium	1
282919	Chlorates; other than sodium	1
282990	Perchlorates; bromates and perbromates; iodates and periodates	1
283010	Sulphides; of sodium	1
283090	Sulphides and polysulphides; n.e.s. in heading no. 2830	1
283110	Dithionites and sulfoxylates; of sodium	1
283190	Dithionites and sulfoxylates; other than sodium	1
283210	Sulphites; of sodium	1
283220	Sulphites; other than of sodium	1
283230	Thiosulphates	1
283311	Sodium sulphates; disodium sulphate	1
283319	Sodium sulphates; other than disodium sulphate	1
283321	Sulphates; of magnesium	1
283322	Sulphates; of aluminium	1
283324	Sulphates; of nickel	1
283325	Sulphates; of copper	1
283327	Sulphates; of barium	1
283329	Sulphates; n.e.s. in item no. 2833.2	1
283330	Alums	1
283340	Peroxisulphates (persulphates)	1
283410	Nitrites	1
283421	Nitrates; of potassium	1
283429	Nitrates; of other than potassium or bismuth	1
283510	Phosphinates (hypophosphites) and phosphonates (phosphites)	1
283522	Phosphates; of mono- or disodium	1
283524	Phosphates; of potassium	1
283525	Phosphates; calcium hydrogenorthophosphate ("dicalcium phosphate")	1

28352 6	Phosphates; of calcium n.e.s. in item no. 2835.25	1
28352 9	Phosphates; n.e.s in item no. 2835.2	1
28353 1	Polyphosphates; sodium triphosphate (sodium tripolyphosphate)	1
28353 9	Polyphosphates; (other than sodium triphosphate (sodium tripolyphosphate))	1
28362 0	Carbonates; disodium carbonate	1
28363 0	Carbonates; sodium hydrogencarbonate (sodium bicarbonate)	1
28364 0	Carbonates; potassium carbonate	1
28365 0	Carbonates; calcium carbonate	1
28366 0	Carbonates; barium carbonate	1
28369 1	Carbonates; lithium carbonate	1
28369 2	Carbonates; strontium carbonate	1

Code HS 2017	Description	Dismantlement Group
28369 9	Carbonates; n.e.s. in heading no. 2836	1
28371 1	Cyanides and cyanide oxides; of sodium	1
28371 9	Cyanides and cyanide oxides; other than of sodium	1
28372 0	Complex cyanides	1
28391 1	Silicates; sodium metasilicates	1
28391 9	Silicates; of sodium (excluding sodium metasilicates)	1
28399 0	Silicates; commercial alkali metal silicates, other than of sodium or potassium	1
28401 1	Borates; disodium tetraborate (refined borax), anhydrous	1
28401 9	Borates; disodium tetraborate (refined borax), other than anhydrous	1
28402 0	Borates; n.e.s. in heading no. 2840	1
28403 0	Peroxoborates (perborates)	1
28413 0	Salts; sodium dichromate	1
28415 0	Salts; chromates, dichromates, peroxochromates; n.e.s. in heading no. 2841	1
28416 1	Salts; of oxometallic or peroxometallic acids, manganites, manganates and permanganates, potassium permanganate	1
28416 9	Salts; of oxometallic or peroxometallic acids, manganites, manganates and permanganates, other than potassium permanganate	1
28417 0	Salts; molybdates	1
28418 0	Salts; tungstates (wolframates)	1
28419 0	Salts of oxometallic or peroxometallic acids; n.e.s. in heading no. 2841	1
28421 0	Salts; double or complex silicates	1
28429 0	Salts; of inorganic acids or peroxyacids, excluding azides	1
28431 0	Colloidal precious metals; whether or not chemically defined	1
28432 1	Silver compounds; silver nitrates	1

28432 9	Silver compounds; excluding silver nitrates	1
28433 0	Gold compounds	1
28439 0	Inorganic or organic compounds; of precious metals (excluding gold and silver), whether or not chemically defined, amalgams of precious metals	1

Code HS 2017	Description	Dismantlement Group
284410	Uranium; natural uranium and its compounds, alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	1
284420	Uranium; enriched in U235, plutonium, their compounds, alloys dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	1
284430	Uranium; depleted in U235, thorium, their compounds, alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium; compounds of these products	1
284440	Radioactive elements, isotopes, compounds, n.e.s. in heading no. 2844 alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	1
284450	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	1
284510	Heavy water (deuterium oxide)	1
284590	Isotopes (excluding those of heading no. 2844); compounds, inorganic or organic, of such isotopes, whether or not chemically defined	1
284610	Cerium compounds	1
284690	Compounds, inorganic or organic (excluding cerium), of rare-earth metals, of yttrium, scandium or of mixtures of these metals	1
284700	Hydrogen peroxide; whether or not solidified with urea	1
284910	Carbides; of calcium, whether or not chemically defined	1
284920	Carbides; of silicon, whether or not chemically defined	1
284990	Carbides; whether or not chemically defined, n.e.s. in heading no. 2849	1
285000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading no. 2849	1
285210	Inorganic or organic compounds of mercury, excluding amalgams, chemically defined	1
285290	Inorganic or organic compounds of mercury; excluding amalgams, not chemically defined,	1
285310	Inorganic compounds; cyanogen chloride (chlorcyan)	1
285390	Phosphides, chemically defined or not, not ferrophosphorus; other inorganic compounds n.e.c. (including distilled, conductivity water and water of like purity); liquid air, rare gases removed or not; compressed air; amalgams, not precious metal amalgams	1
290110	Acyclic hydrocarbons; saturated	1

29012 1	Acyclic hydrocarbons; unsaturated, ethylene	1
29012 2	Acyclic hydrocarbons; unsaturated, propene (propylene)	1
29012 3	Acyclic hydrocarbons; unsaturated, butene (butylene) and isomers thereof	1
29012 4	Acyclic hydrocarbons; unsaturated, buta-1,3-diene and isoprene	1

Code HS 2017	Description	Dismantlement Group
29012 9	Acyclic hydrocarbons; unsaturated, n.e.s. in heading no. 2901	1
29021 1	Cyclic hydrocarbons; cyclohexane	1
29021 9	Cyclic hydrocarbons; cyclanes, cyclenes and cycloterpenes, excluding cyclohexane	1
29022 0	Cyclic hydrocarbons; benzene	1
29023 0	Cyclic hydrocarbons; toluene	1
29024 1	Cyclic hydrocarbons; o-xylene	1
29024 2	Cyclic hydrocarbons; m-xylene	1
29024 3	Cyclic hydrocarbons; p-xylene	1
29024 4	Cyclic hydrocarbons; mixed xylene isomers	1
29025 0	Cyclic hydrocarbons; styrene	1
29026 0	Cyclic hydrocarbons; ethylbenzene	1
29027 0	Cyclic hydrocarbons; cumene	1
29029 0	Cyclic hydrocarbons; n.e.s. in heading no. 2902	1
29031 1	Saturated chlorinated derivatives of acyclic hydrocarbons; chloromethane (methyl chloride) and chloroethane (ethyl chloride)	1
29031 2	Saturated chlorinated derivatives of acyclic hydrocarbons; dichloromethane (methylene chloride)	1
29031 3	Saturated chlorinated derivatives of acyclic hydrocarbons; chloroform (trichloromethane)	1
29031 4	Saturated chlorinated derivatives of acyclic hydrocarbons; carbon tetrachloride	1
29031 5	Saturated chlorinated derivatives of acyclic hydrocarbons; 1,2-dichloroethane (ethylene dichloride)	1
29031 9	Saturated chlorinated derivatives of acyclic hydrocarbons; n.e.s. in item no. 2903.1	1
29032 1	Unsaturated chlorinated derivatives of acyclic hydrocarbons; vinyl chloride (chloroethylene)	1
29032 2	Unsaturated chlorinated derivatives of acyclic hydrocarbons; trichloroethylene	1
29032 3	Unsaturated chlorinated derivatives of acyclic hydrocarbons; tetrachloroethylene (perchloroethylene)	1
29032 9	Unsaturated chlorinated derivatives of acyclic hydrocarbons; n.e.s. in item no. 2903.2	1
29033 1	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons; ethylene dibromide (ISO) (1,2-dibromoethane)	1

29033 9	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons; other than ethylene dibromide (ISO) (1,2-dibromoethane)	1
29037 1	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens; chlorodifluoromethane	1
29037 2	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens; dichlorotrifluoroethane	1
29037 3	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens; dichlorofluoroethanes	1

Code HS 2017	Description	Dismantlement Group
29037 4	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens; chlorodifluoroethanes	1
29037 5	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens; dichloropentafluoropropanes	1
29037 6	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens; bromochlorodifluoromethane, bromotrifluoromethane, and dibromotetrafluoroethanes	1
29037 7	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens; n.e.c. in headings 290371 to 290376, perhalogenated only with fluorine and chlorine	1
29037 8	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens; perhalogenated derivatives, other than those only with fluorine and chlorine, n.e.c. in item no. 2903.71 to 2903.76	1
29037 9	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens; n.e.c. in item no. 2903.7	1
29038 1	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons; 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	1
29038 2	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons; aldrin (ISO), chlordane (ISO), and heptachlor (ISO)	1
29038 3	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons; mirex (ISO)	1
29038 9	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons; n.e.c. in item no. 2903.8	1
29039 1	Halogenated derivatives of aromatic hydrocarbons; chlorobenzene, o-dichlorobenzene, and p-dichlorobenzene	1
29039 2	Halogenated derivatives of aromatic hydrocarbons; hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), and 1,1,1-trichloro-2,2- bis(p-chlorophenyl)ethane)	1
29039 3	Halogenated derivatives of aromatic hydrocarbons; pentachlorobenzene (ISO)	1
29039 4	Halogenated derivatives of aromatic hydrocarbons; hexabromobiphenyls	1

29039 9	Halogenated derivatives of aromatic hydrocarbons; other than chlorobenzene, o-dichlorobenzene, p-dichlorobenzene, hexachlorobenzene (ISO), and DDT (ISO) (clofenotane (INN), and 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	1
29041 0	Derivatives of hydrocarbons; containing only sulpho groups, their salts and ethyl esters, whether or not halogenated	1
29042 0	Derivatives of hydrocarbons; containing only nitro or only nitroso groups, whether or not halogenated	1

Code HS 2017	Description	Dismantlement Group
29043 1	Derivatives of hydrocarbons; perfluorooctane sulphonic acid, whether or not halogenated	1
29043 2	Derivatives of hydrocarbons; ammonium perfluorooctane sulphonate, whether or not halogenated	1
29043 3	Derivatives of hydrocarbons; lithium perfluorooctane sulphonate, whether or not halogenated	1
29043 4	Derivatives of hydrocarbons; potassium perfluorooctane sulphonate, whether or not halogenated	1
29043 5	Derivatives of hydrocarbons; salts of perfluorooctane sulphonic acid n.e.c in heading no. 2904, whether or not halogenated	1
29043 6	Derivatives of hydrocarbons; perfluorooctane sulphonyl fluoride, whether or not halogenated	1
29049 1	Derivatives of hydrocarbons; trichloronitromethane (chloropicrin), whether or not	1
29049 9	Derivatives of hydrocarbons n.e.c in heading no. 2904, whether or not halogenated	1
29051 1	Alcohols; saturated monohydric, methanol (methyl alcohol)	1
29051 2	Alcohols; saturated monohydric, propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	1
29051 3	Alcohols; saturated monohydric, butan-1-ol (n-butyl alcohol)	1
29051 4	Alcohols; saturated monohydric, butanols excluding item no. 2905.13	1
29051 6	Alcohols; saturated monohydric, octanol (octyl alcohol) and isomers thereof	1
29051 7	Alcohols; saturated monohydric, dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	1
29051 9	Alcohols; saturated monohydric, n.e.s. in item no. 2905.1	1
29052 2	Alcohols; unsaturated monohydric, acyclic terpene alcohols	1
29052 9	Alcohols; acyclic, unsaturated monohydric, n.e.s in item no. 2905.2	1
29053 1	Alcohols; acyclic, diols; ethylene glycol (ethanediol)	1
29053 2	Alcohols; acyclic, diols; propylene glycol (propane-1, 2-diol)	1
29053 9	Alcohols; acyclic, diols, n.e.s. in item no. 2905.3	1
29054 1	Alcohols; polyhydric, 2-ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane)	1

29054 2	Alcohols; polyhydric, pentaerythritol	1
29054 3	Alcohols; polyhydric, mannitol	3
29054 4	Alcohols; polyhydric, d-glucitol (sorbitol)	3
29054 5	Alcohols; polyhydric, glycerol	3
29054 9	Alcohols; polyhydric, n.e.s. in item no. 2905.4	1
29055 1	Alcohols; acyclic; halogenated, sulphonated, nitrated or nitrosated derivatives thereof, ethchlorvynol (INN)	1

Code HS 2017	Description	Dismantlement Group
290559	Alcohols; acyclic; halogenated, sulphonated, nitrated or nitrosated derivatives thereof, other than ethchlorvynol (INN)	1
290611	Alcohols; cyclanic, cyclenic or cycloterpenic and derivatives, menthol	1
290612	Alcohols; cyclanic, cyclenic or cycloterpenic and derivatives, cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	1
290613	Alcohols; cyclanic, cyclenic or cycloterpenic and derivatives, sterols and inositols	1
290619	Alcohols; cyclanic, cyclenic or cycloterpenic and derivatives, n.e.s. in item no. 2906.1	1
290621	Alcohols; aromatic alcohols and derivatives, benzyl alcohol	1
290629	Alcohols; aromatic and derivatives, other than benzyl alcohol	1
290711	Monophenols; phenol (hydroxybenzene) and its salts	1
290712	Monophenols; cresols and their salts	1
290713	Monophenols; octylphenol, nonylphenol and their isomers, salts thereof	1
290715	Monophenols; naphthols and their salts	1
290719	Monophenols; n.e.s. in item no. 2907.1	1
290721	Polyphenols; resorcinol and its salts	1
290722	Polyphenols; hydroquinone (quinol) and its salts	1
290723	Polyphenols; 4,4'-isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	1
290729	Polyphenols; n.e.s. in item no. 2907.2	1
290811	Phenol or phenol-alcohol derivatives containing only halogen substituents and their salts; pentachlorophenol (ISO)	1
290819	Phenol or phenol-alcohol derivatives containing only halogen substituents and their salts; other than pentachlorophenol (ISO)	1
290891	Phenol or phenol-alcohol derivatives (other than derivatives containing only halogen substituents and their salts); dinoseb (ISO) and its salts	1
290892	Phenol or phenol-alcohol derivatives, sulphonated, nitrated or nitrosated derivatives thereof; 4,6- dinitro-o-cresol (DNOC (ISO)) and its salts	1
290899	Phenol or phenol-alcohol derivatives (other than derivatives containing only halogen substituents and their salts); n.e.c. in item no. 2908	1

29091 1	Ethers; acyclic, and their halogenated, sulphonated, nitrated or nitrosated derivatives, diethyl ether	1
29091 9	Ethers; acyclic, and their halogenated, sulphonated, nitrated or nitrosated derivatives, other than diethyl ether	1
29092 0	Ethers; cyclanic, cyclenic or cycloterpenic and their halogenated, sulphonated, nitrated or nitrosated derivatives	1
29093 0	Ethers; aromatic, and their halogenated, sulphonated, nitrated or nitrosated derivatives	1
29094 1	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives; 2,2 oxydiethanol (diethylene glycol, digol)	1

Code HS 2017	Description	Dismantlement Group
290943	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives; monobutyl ethers of ethylene glycol or of diethylene glycol	1
290944	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives; monoalkylethers of ethylene glycol or of diethylene glycol n.e.s. in heading no. 2909	1
290949	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives; n.e.s. in item no. 2909.4	1
290950	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	1
290960	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	1
291010	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers; with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives; oxirane (ethylene oxide)	1
291020	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers; with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives, methyloxirane (propylene)	1
291030	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers; with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives, 1-chloro-2,3-epoxypropane (epichlorohydrin)	1
291040	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers; with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives, dieldrin (ISO, INN)	1
291050	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers; with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives, endrin (ISO)	1
291090	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers; with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives, n.e.s. in heading no. 2910	1
291100	Acetals and hemiacetals; whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	1
291211	Aldehydes; acyclic, without other oxygen function, methanal (formaldehyde)	1
291212	Aldehydes; acyclic, without other oxygen function, ethanal (acetaldehyde)	1
291219	Aldehydes; acyclic, without other oxygen function, n.e.s. in item no. 2912.1	1

29122 1	Aldehydes; cyclic, without other oxygen function, benzaldehyde	1
29122 9	Aldehydes; cyclic, without other oxygen function, other than benzaldehyde	1
29124 1	Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function; vanillin (4-hydroxy-3-methoxybenzaldehyde)	1
29124 2	Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function; ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	1

Code HS 2017	Description	Dismantlement Group
291249	Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function; n.e.s. in item no. 2912.4	1
291250	Aldehydes; cyclic polymers of aldehydes	1
291260	Paraformaldehyde	1
291300	Aldehydes; halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading no. 2912	1
291411	Ketones; acyclic, without other oxygen function, acetone	1
291412	Ketones; acyclic, without other oxygen function, butanone (methyl ethyl ketone)	1
291413	Ketones; acyclic, without other oxygen function, 4-methylpentan-2-one (methyl isobutyl ketone)	1
291419	Ketones; acyclic, without other oxygen function, n.e.s. in item no. 2914.1	1
291422	Ketones; cyclanic, cyclenic or cycloterpenic, without other oxygen function, cyclohexanone and methylcyclohexanones	1
291423	Ketones; cyclanic, cyclenic or cycloterpenic, without other oxygen function, ionones and	1
291429	Ketones; cyclanic, cyclenic or cycloterpenic, without other oxygen function, n.e.s. in item no. 2914.2	1
291431	Ketones; aromatic, (without other oxygen function), phenylacetone (phenylpropan-2-one)	1
291439	Ketones; aromatic, (without other oxygen function), excluding phenylacetone (phenylpropan-2-one)	1
291440	Ketone-alcohols and ketone-aldehydes	1
291450	Ketone-phenols and ketones with other oxygen function	1
291461	Quinones; anthraquinone	1
291462	Quinones; coenzyme Q10 (ubidecarenone (INN))	1
291469	Quinones; other than anthraquinone	1
291471	Ketones and quinones; halogenated, sulphonated, nitrated or nitrosated derivatives; chlordecone (ISO)	1
291479	Ketones and quinones; halogenated, sulphonated, nitrated or nitrosated derivatives, other than chlordecone (ISO)	1
291511	Acids; saturated acyclic monocarboxylic acids; formic acid	1
291512	Acids; saturated acyclic monocarboxylic acids; salts of formic acids	1
291513	Acids; saturated acyclic monocarboxylic acids; esters of formic acid	1

29152 1	Acids; saturated acyclic monocarboxylic acids; acetic acid	1
29152 4	Acids; saturated acyclic monocarboxylic acids; acetic anhydride	1
29152 9	Acids; saturated acyclic monocarboxylic acids; acetic acid and its salts n.e.s. in item no. 2915.2	1
29153 1	Acids; saturated acyclic monocarboxylic acids; ethyl acetate	1
29153 2	Acids; saturated acyclic monocarboxylic acids; vinyl acetate	1
29153 3	Acids; saturated acyclic monocarboxylic acids; n- butyl acetate	1

Code HS 2017	Description	Dismantlement Group
291536	Acids; saturated acyclic monocarboxylic acids; dinoseb (ISO) acetate	1
291539	Acids; saturated acyclic monocarboxylic acids; esters of acetic acid n.e.s. in item no. 2915.3	1
291540	Acids; saturated acyclic monocarboxylic acids; mono-, di- or trichloroacetic acids, their salts and esters	1
291550	Acids; saturated acyclic monocarboxylic acids; propionic acid, its salts and esters	1
291560	Acids; saturated acyclic monocarboxylic acids; butyric, valeric acids; their salts and esters	1
291570	Acids; saturated acyclic monocarboxylic acids; palmitic acid, stearic acid, their salts and esters	1
291590	Acids; saturated acyclic monocarboxylic acids; anhydrides, halides, peroxides, peroxyacids and halogenated, sulphonated, nitrated or nitrosated derivatives, n.e.s. in heading no. 2915	1
291611	Acids; unsaturated acyclic monocarboxylic acids; acrylic acid and its salts	1
291612	Acids; unsaturated acyclic monocarboxylic acids; esters of acrylic acid	1
291613	Acids; unsaturated acyclic monocarboxylic acids; methacrylic acid and its salts	1
291614	Acids; unsaturated acyclic monocarboxylic acids; esters of methacrylic acid	1
291615	Acids; unsaturated acyclic monocarboxylic acids; oleic, linoleic or linolenic acids, their salts and esters	1
291616	Acids; unsaturated acyclic monocarboxylic, cyclic monocarboxylic, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives, binapacryl (ISO)	1
291619	Acids; unsaturated acyclic monocarboxylic acids; n.e.s. in item no. 2916.1	1
291620	Acids; cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	1
291631	Acids; aromatic monocarboxylic acids, benzoic acid, its salts and esters	1
291632	Acids; aromatic monocarboxylic acids, benzoyl peroxide and benzoyl chloride	1
291634	Acids; aromatic monocarboxylic acids, phenylacetic acid and its salts	1

29163 9	Acids; aromatic monocarboxylic acids, n.e.s. in item no. 2916.3	1
29171 1	Acids; acyclic polycarboxylic acids; oxalic acid, its salts and esters	1
29171 2	Acids; acyclic polycarboxylic acids; adipic acid, its salts and esters	1
29171 3	Acids; acyclic polycarboxylic acids; azelaic acid, sebacic acid, their salts and esters	1

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
291714	Acids; acyclic polycarboxylic acids; maleic	1
291719	Acids; acyclic polycarboxylic acids; n.e.s. in item no. 2917.1	1
291720	Acids; cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and derivatives	1
291732	Acids; aromatic polycarboxylic acids; dioctyl orthophthalates	1
291733	Acids; aromatic polycarboxylic acids; dinonyl or didecyl orthophthalates	1
291734	Acids; aromatic polycarboxylic acids; other esters of orthophthalic acids	1
291735	Acids; aromatic polycarboxylic acids; phthalic anhydride	1
291736	Acids; aromatic polycarboxylic acids; terephthalic acid and its salts	1
291737	Acids; aromatic polycarboxylic acids; dimethyl terephthalate	1
291739	Acids; aromatic polycarboxylic acids; n.e.s. in item no. 2917.3	1
291811	Acids; carboxylic acids, (with alcohol function but without other oxygen function), lactic acid, its salts and esters	1
291812	Acids; carboxylic acids, (with alcohol function but without other oxygen function), tartaric acid	1
291813	Acids; carboxylic acids, (with alcohol function but without other oxygen function); salts and esters of tartaric acid	1
291814	Acids; carboxylic acids, (with alcohol function but without other oxygen function), citric acid	1
291815	Acids; carboxylic acids, (with alcohol function but without other oxygen function), salts and esters of citric acid	1
291816	Acids; carboxylic acids, (with alcohol function but without other oxygen function), gluconic acid, its salts and esters	1
291817	Acids; carboxylic acids, (with alcohol function but without other oxygen function), phenylglycolic acid (mandelic acid), its salts and esters	1
291818	Acids; carboxylic acids, (with alcohol function but without other oxygen function), chlorobenzilate (ISO)	1

29181 9	Acids; carboxylic acids, (with alcohol function but without other oxygen function), n.e.s. in item no. 2918.1	1
29182 1	Acids; carboxylic acids, (with phenol function but without other oxygen function), salicylic acid and its salts	1
29182 2	Acids; carboxylic acids, (with phenol function but without other oxygen function), o-acetylsalicylic acid, its salts and esters	1
29182 3	Acids; carboxylic acids, (with phenol function but without other oxygen function), other esters of salicylic acid and its salts n.e.s. in item no. 2918.2	1

Code HS 2017	Description	Dismantlement Group
291829	Acids; carboxylic acids, (with phenol function but without other oxygen function), their anhydrides, halides, peroxides, peroxyacids and their derivatives, n.e.s. in item no. 2918.2	1
291830	Acids; carboxylic acids, (with aldehyde or ketone function but without other oxygen function), their anhydrides, halides, peroxides, peroxyacids and their derivatives	1
291891	Acids; carboxylic acids, with additional oxygen function (not alcohol, phenol, aldehyde or ketone) and their anhydrides, halides, peroxides and peroxyacids; 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	1
291899	Acids; carboxylic acids, with additional oxygen function (not alcohol, phenol, aldehyde or ketone) and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives; other than 2,4,5- T (ISO)	1
291910	Esters; phosphoric, and their salts, including lactophosphates, their halogenated, sulphonated, nitrated or nitrosated derivatives; tris(2,3- dibromopropyl) phosphate	1
291990	Esters; phosphoric, and their salts, including lactophosphates, their halogenated, sulphonated, nitrated or nitrosated derivatives; other than tris(2,3-dibromopropyl) phosphate	1
292011	Esters; thiophosphoric esters (phosphorothioates) and their salts, their halogenated, sulphonated, nitrated or nitrosated derivatives, parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	1
292019	Esters; thiophosphoric esters (phosphorothioates) and their salts; other than parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	1
292021	Esters; phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives, dimethyl phosphite	1
292022	Esters; phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives, diethyl phosphite	1
292023	Esters; phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives, trimethyl phosphite	1
292024	Esters; phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives, triethyl phosphite	1
292029	Esters; phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives, n.e.c. in heading no. 2920	1
292030	Esters; of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives, endosulfan (ISO)	1

29209 0	Esters of inorganic acids (excluding esters of hydrogen halides) and their salts, their halogenated, sulphonated, nitrated or nitrosated derivatives, n.e.s. in heading no. 2920	1
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Code HS 2017	Description	Dismantlement Group
29211 1	Amine-function compounds; acyclic monoamines and their derivatives, methylamine, di- or trimethylamine and their salts	1
29211 2	Amine-function compounds; acyclic monoamines and their derivatives; diethylamine and its salts	1
29211 3	Amine-function compounds; acyclic monoamines and their derivatives, and salts thereof, 2-(N,N-Diethylamino)ethylchloride hydrochloride	1
29211 4	Amine-function compounds; acyclic monoamines and their derivatives, and salts thereof, 2-(N,N-Diisopropylamino)ethylchloride hydrochloride	1
29211 9	Amine-function compounds; acyclic monoamines and their derivatives, and salts thereof, n.e.s. in item no. 2921.1	1
29212 1	Amine-function compounds; acyclic polyamines and their derivatives, ethylenediamine and its salts	1
29212 2	Amine-function compounds; acyclic polyamines and their derivatives, hexamethylenediamine and its salts	1
29212 9	Amine-function compounds; acyclic polyamines and their derivatives, and salts thereof, n.e.s. in item no. 2921.2	1
29213 0	Amine-function compounds; cyclanic, cyclenic or cycloterpenic mono- or polyamines and their derivatives; salts thereof	1
29214 1	Amine-function compounds; aromatic monoamines and their derivatives, aniline and its	1
29214 2	Amine-function-compounds; aromatic monoamines and their derivatives, aniline derivatives and their salts	1
29214 3	Amine-function compounds; aromatic monoamines and their derivatives, toluidines and their derivatives; salts thereof	1
29214 4	Amine-function compounds; aromatic monoamines and their derivatives, diphenylamine and its derivatives; salts thereof	1
29214 5	Amine-function compounds; aromatic monoamines and their derivatives; 1-naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	1
29214 6	Amine-function compounds; aromatic monoamines and derivatives; amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fencamfamin (INN), lefetamine (INN), levamphetamine (INN), mefenorex (INN), phentermine (INN); salts of	1

29214 9	Amine-function compounds; aromatic monoamines and their derivatives; salts thereof; n.e.s. in item no. 2921.4	1
29215 1	Amine-function compounds; aromatic amines and their derivatives; o-, m-, p-phenylenediamine, diaminotoluenes and their derivatives; salts thereof	1
29215 9	Amine-function compounds; aromatic polyamines and their derivatives, other than item no. 2921.51	1
29221 1	Amino-alcohols, their ethers and esters; (other than those containing more than one kind of oxygen function), monoethanolamine and its salts	1

Code HS 2017	Description	Dismantlement Group
29221 2	Amino-alcohols, their ethers and esters; (other than those containing more than one kind of oxygen function), diethanolamine and its salts	1
29221 4	Amino-alcohols, other than those containing more than one kind of oxygen function; their ethers and esters; salts thereof; dextropropoxyphene (INN) and its salts	1
29221 5	Amino-alcohols, other than those containing more than one kind of oxygen function; their ethers and esters; salts thereof, triethanolamine	1
29221 6	Amino-alcohols, other than those containing more than one kind of oxygen function; their ethers and esters; salts thereof, Diethanolammonium perfluorooctane sulphonate	1
29221 7	Amino-alcohols, other than those containing more than one kind of oxygen function; their ethers and esters; salts thereof, Methyldiethanolamine and ethyldiethanolamine	1
29221 8	Amino-alcohols, other than those containing more than one kind of oxygen function; their ethers and esters; salts thereof, 2-(N,N-Diisopropylamino)ethanol	1
29221 9	Amino-alcohols, their ethers and esters; (other than those containing more than one kind of oxygen function), n.e.s. in item no. 2922.1	1
29222 1	Amino-naphthols and other amino-phenols; their ethers and esters, (other than those containing more than one kind of oxygen function), aminohydroxynaphthalenesulphonic acids and their salts	1
29222 9	Amino-naphthols and other amino-phenols; their ethers and esters, (other than those containing more than one kind of oxygen function), n.e.s. in item no. 2922.2	1
29223 1	Amino-aldehydes, amino-ketones and amino-quinones; other than those containing more than one kind of oxygen function; salts thereof	1
29223 9	Amino-aldehydes, amino-ketones and amino-quinones; other than those containing more than one kind of oxygen function; salts thereof, excluding amfepramone (INN), methadone (INN), and normethadone (INN) and salts thereof	1
29224 1	Amino-acids; their esters, (other than those containing more than one kind of oxygen function), lysine and its esters; salts thereof	1
29224 2	Amino-acids; their esters, (other than those containing more than one kind of oxygen function), glutamic acid and its salts	1

29224 3	Amino-acids; their esters, (other than those containing more than one kind of oxygen function), anthranilic acid and its salts	1
29224 4	Amino-acids, other than those containing more than one kind of oxygen function, and their esters; tilidine (INN) and its esters; salts thereof	1
29224 9	Amino-acids; their esters, (other than those containing more than one kind of oxygen function), n.e.s. in item no. 2922.4	1

Code HS 2017	Description	Dismantlement Group
292250	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	1
292310	Quaternary ammonium salts and hydroxides; choline and its salts	1
292320	Lecithins and other phosphoaminolipids	1
292330	Quaternary ammonium salts and hydroxides; tetraethylammonium perfluorooctane sulphonate, whether or not chemically defined	1
292340	Quaternary ammonium salts and hydroxides; didecyldimethylammonium perfluorooctane sulphonate, whether or not chemically defined	1
292390	Quaternary ammonium salts and hydroxides; n.e.s. in heading no. 2923	1
292411	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof	1
292412	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof; fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	1
292419	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof, other than meprobamate	1
292421	Cyclic amides (including cyclic carbamates) and their derivatives, ureines and their derivatives; salts thereof	1
292423	Cyclic amides (including cyclic carbamates) and their derivatives; 2-acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	1
292424	Cyclic amides (including cyclic carbamates) and their derivatives; ethinamate and its salts	1
292425	Cyclic amides (including cyclic carbamates) and their derivatives;alachlor (ISO) and its salts	1
292429	Cyclic amides (including cyclic carbamates) and their derivatives; n.e.s. in item no. 2924.2	1
292511	Imides and their derivatives; saccharin and its salts	1
292512	Imides and their derivatives; glutethimide (INN)	1
292519	Imides and their derivatives; other kinds, excluding saccharin	1
292521	Imines and their derivatives; salts thereof; chlordimeform (ISO)	1
292529	Imines and their derivatives; salts thereof; other than chlordimeform (ISO)	1
292610	Nitrile-function compounds; acrylonitrile	1

29262 0	Nitrile-function compounds; 1-cyanoguanidine (dicyandiamide)	1
29263 0	Nitrile-function compounds; fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	1
29264 0	Nitrile-function compounds; alpha-phenylacetoacetonitrile	1

Code HS 2017	Description	Dismantlement Group
292690	Nitrile-function compounds; n.e.s. in heading no. 2926	1
292700	Diazo-, azo- or azoxy compounds	1
292800	Organic derivatives of hydrazine or of hydroxylamine	1
292910	Nitrogen-function compounds; n.e.s. in chapter 29, isocyanates	1
292990	Nitrogen-function compounds; n.e.s. in chapter 29, excluding isocyanates	1
293020	Organo-sulphur compounds; thiocarbamates and dithiocarbamates	1
293030	Organo-sulphur compounds; thiuram mono-, di- or tetrasulphides	1
293040	Organo-sulphur compounds; methionine	1
293060	Organo-sulphur compounds; 2-(N,N-Diethylamino)ethanethiol	1
293070	Organo-sulphur compounds; bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	1
293080	Organo-sulphur compounds; aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	1
293090	Organo-sulphur compounds; n.e.s. in heading no. 2930	1
293110	Organo-inorganic compounds; tetramethyl lead and tetraethyl lead	1
293120	Organo-inorganic compounds; tributyltin compounds	1
293131	Organo-inorganic compounds; organo-phosphorus derivatives, dimethyl methylphosphonate	1
293132	Organo-inorganic compounds; organo-phosphorus derivatives, dimethyl propylphosphonate	1
293133	Organo-inorganic compounds; organo-phosphorus derivatives, diethyl ethylphosphonate	1
293134	Organo-inorganic compounds; organo-phosphorus derivatives, sodium-3-(hydroxysilyl)propyl methylphosphonate	1
293135	Organo-inorganic compounds; organo-phosphorus derivatives, 2,4,6-tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	1
293136	Organo-inorganic compounds; organo-phosphorus derivatives, (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	1

29313 7	Organo-inorganic compounds; organo-phosphorus derivatives, bis[(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate]	1
29313 8	Organo-inorganic compounds; organo-phosphorus derivatives, salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	1
29313 9	Organo-inorganic compounds; other organo-phosphorus derivatives, n.e.c. in heading no. 2931	1

Code HS 2017	Description	Dismantlement Group
293190	Organo-inorganic compounds; other than tetramethyl lead, tetraethyl lead, and tributyltin compounds	1
293211	Heterocyclic compounds; containing an unfused furan ring (whether or not hydrogenated) in the structure, tetrahydrofuran	1
293212	Heterocyclic compounds; containing an unfused furan ring (whether or not hydrogenated) in the structure, 2-furaldehyde (furfuraldehyde)	1
293213	Heterocyclic compounds; containing an unfused furan ring (whether or not hydrogenated) in the structure, furfuryl alcohol and tetrahydrofurfuryl alcohol	1
293214	Heterocyclic compounds; with oxygen heteroatom(s) only, containing an unfused furan ring (whether or not hydrogenated) in the structure, sucralose	1
293219	Heterocyclic compounds; containing an unfused furan ring (whether or not hydrogenated) in the structure, n.e.s. in item no. 2932.10	1
293220	Heterocyclic compounds; with oxygen heteroatom(s) only, containing an unfused furan ring (whether or not hydrogenated) in the structure, lactones	1
293291	Heterocyclic compounds; with oxygen heteroatom(s) only, (other than lactones or compounds containing an unfused furan ring (whether or not hydrogenated) in the structure), isosafrole	1
293292	Heterocyclic compounds; with oxygen heteroatom(s) only, (other than lactones or compounds containing an unfused furan ring (whether or not hydrogenated) in the structure), 1-(1,3-benzodioxol-5-yl) propan-2-one	1
293293	Heterocyclic compounds; with oxygen heteroatom(s) only, (other than lactones or compounds containing an unfused furan ring (whether or not hydrogenated) in the structure), piperonal	1
293294	Heterocyclic compounds; with oxygen heteroatom(s) only, (other than lactones or compounds containing an unfused furan ring (whether or not hydrogenated) in the structure), safrole	1
293295	Heterocyclic compounds; with oxygen heteroatom(s) only, (other than lactones or compounds containing an unfused furan ring (whether or not hydrogenated) in the structure), tetrahydrocannabinols (all isomers)	1
293299	Heterocyclic compounds; with oxygen heteroatom(s) only, (other than lactones or compounds containing an unfused furan ring (whether or not hydrogenated) in the structure), n.e.s. in item no. 2932.9	1

29331 1	Heterocyclic compounds; containing an unfused pyrazole ring (whether or not hydrogenated) in the structure, phenazone (antipyrin) and its	1
29331 9	Heterocyclic compounds; containing an unfused pyrazole ring (whether or not hydrogenated) in the structure, other than those of item no. 2933.11	1

Code HS 2017	Description	Dismantlement Group
293321	Heterocyclic compounds; containing an unfused imidazole ring (whether or not hydrogenated) in the structure, hydantoin and its derivatives	1
293329	Heterocyclic compounds; containing an unfused imidazole ring (whether or not hydrogenated) in the structure, other than hydantoin and its derivatives	1
293331	Heterocyclic compounds; containing an unfused pyridine ring (whether or not hydrogenated) in the structure, pyridine and its salts	1
293332	Heterocyclic compounds; containing an unfused pyridine ring (whether or not hydrogenated) in the structure, piperidine and its salts	1
293333	Heterocyclic compounds; containing an unfused pyridine ring (whether or not hydrogenated) in the structure, other than pyridine and its salts, other than piperidine and its salts	1
293339	Heterocyclic compounds; containing an unfused pyridine ring (whether or not hydrogenated) in the structure, other than pyridine and its salts	1
293341	Heterocyclic compounds; containing a quinoline or isoquinoline ring-system (whether or not hydrogenated) in the structure, not further fused, levorphanol (INN) and its salts	1
293349	Heterocyclic compounds; containing a quinoline or isoquinoline ring-system (whether or not hydrogenated) in the structure, not further fused, other than levorphanol (INN) and its salts	1
293352	Heterocyclic compounds; containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure, malonylurea (barbituric acid) and its derivatives; salts thereof	1
293353	Allobarbitol (INN), amobarbitol (INN), barbital (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN), and vinylbital and salts thereof	1
293354	Heterocyclic compounds; containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure, derivatives of malonylurea (barbituric acid) and salts thereof, n.e.c. in 2933.5	1

29335 5	Heterocyclic compounds; containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure; loperamide (INN), mecloqualone (INN), methaqualone (INN), and zipeprol (INN); salts thereof	1
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Code HS 2017	Description	Dismantlement Group
29335 9	Heterocyclic compounds; containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure, nucleic acids and their salts, excluding malonylurea	1
29336 1	Heterocyclic compounds; containing an unfused triazine ring (whether or not hydrogenated) in the structure, melamine	1
29336 9	Heterocyclic compounds; containing an unfused triazine ring (whether or not hydrogenated) in the structure, others excluding melamine	1
29337 1	Heterocyclic compounds; lactams; 6-hexanelactam (epsilon-caprolactam)	1
29337 2	Heterocyclic compounds; lactams; clobazam (INN) and methyprylon (INN)	1
29337 9	Heterocyclic compounds; lactams; other than 6-hexanelactam (epsilon caprolactam)	1
29339 1	Heterocyclic compounds; n.e.c. in headings no. 2933.1, 2933.2, 2933.3, 2933.4, 2933.5, 2933.6, 2933.7	1
29339 2	Heterocyclic compounds; azinphos-methyl (ISO)	1
29339 9	Heterocyclic compounds; n.e.c. in headings no. 2933	1
29341 0	Heterocyclic compounds; containing an unfused thiazole ring (whether or not hydrogenated) in the structure	1

29342 0	Heterocyclic compounds; containing a benzothiazole ring-system (whether or not hydrogenated), not further fused	1
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Code HS 2017	Description	Dismantlement Group
293430	Heterocyclic compounds; containing a phenothiazine ring-system (whether or not hydrogenated), not further fused	1
293491	Other heterocyclic compounds, n.e.s. in 2934.1, 2934.2 and 2934.3	1
293499	Nucleic acids and their salts, other heterocyclic compounds, n.e.c. in heading number 2934	1
293510	Sulphonamides; N-methylperfluorooctane sulphonamide	1
293520	Sulphonamides; N-ethylperfluorooctane sulphonamide	1
293530	Sulphonamides; N-ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	1
293540	Sulphonamides; N-(2-hydroxyethyl)-N-methylperfluorooctane sulphonamide	1
293550	Sulphonamides; other perfluorooctane sulphonamides	1
293590	Sulphonamides; n.e.c. in heading no. 2935	1
293621	Vitamins; vitamins A and their derivatives, unmixed	1
293622	Vitamins; vitamin B1 and its derivatives, unmixed	1
293623	Vitamins; vitamin B2 and its derivatives, unmixed	1
293624	Vitamins; D- or DL-pantothenic acid (vitamin B3 or vitamin B5) and its derivatives, unmixed	1
293625	Vitamins; vitamin B6 and its derivatives, unmixed	1
293626	Vitamins; vitamin B12 and its derivatives, unmixed	1
293627	Vitamins; vitamin C and its derivatives, unmixed	1
293628	Vitamins; vitamin E and its derivatives, unmixed	1
293629	Vitamins; n.e.s. in item no. 2936.2, and their derivatives, unmixed	1

29369 0	Vitamins; n.e.s. in heading no. 2936, including natural concentrates	1
29371 1	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues; somatotropin, its derivatives and structural analogues	1

Code HS 2017	Description	Dismantlement Group
293712	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues; insulin and its salts	1
293719	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues; other than somatotropin, (its derivatives and structural analogues) and insulin and its salts	1
293721	Hormones; cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	1
293722	Hormones; halogenated derivatives or adrenal cortical hormones	1
293723	Steroidal hormones, their derivatives and structural analogues; oestrogens and progestogens	1
293729	Hormones; adrenal cortical hormones and their derivatives, n.e.s. in item no. 2937.2	1
293750	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	1
293790	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones, n.e.c. in 2937	1
293810	Glycosides; rutoside (rutin) and its derivatives	1
293890	Glycosides; natural or reproduced by synthesis, other than rutoside (rutin) and its derivatives	1
293911	Alkaloids, vegetable; of opium and their derivatives; salts thereof	1
293919	Alkaloids, vegetable; of opium and their derivatives; other than in 2939.11, salts thereof	1
293920	Alkaloids, vegetable; of cinchona and their derivatives; salts thereof	1
293930	Alkaloids, vegetable; caffeine and its salts	1
293941	Alkaloids, vegetable; ephedrine and its salts	1
293942	Alkaloids, vegetable; pseudoephedrine (INN) and its salts	1

29394 3	Alkaloids, vegetable; ephedrine and their salts, other than ephedrine and its salts and other than pseudoephedrine (INN) and its salts	1
29394 4	Alkaloids, vegetable; norephedrine and its salts	1
29394 9	Alkaloids, vegetable; ephedrine and their salts, other than ephedrine and its salts and other than pseudoephedrine (INN) and its salts	1
29395 1	Alkaloids vegetable; theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof, fenetylline (INN) and its salts	1

Code HS 2017	Description	Dismantlement Group
293959	Alkaloids vegetable; theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof, other than fenetylline	1
293961	Alkaloids, vegetable; of rye ergot and their derivatives, ergometrine (INN) and its salts	1
293962	Alkaloids, vegetable; of rye ergot and their derivatives, ergotamine (INN) and its salts	1
293963	Alkaloids, vegetable; of rye ergot and their derivatives, lysergic acid and its salts	1
293969	Alkaloids, vegetable; of rye ergot and their derivatives, salts thereof, n.e.s. in item no. 2939.6	1
293971	Alkaloids; of vegetal origin, cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	1
293979	Alkaloids; of vegetal origin, other than cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives; n.e.c. in heading no. 2939	1
293980	Alkaloids; natural or reproduced by synthesis, and their salts, esters and other derivatives n.e.c. in heading no. 2939	1
294000	Sugars; chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading no. 2937, 2938 or 2939	1
294110	Antibiotics; penicillins and their derivatives with a penicillanic acid structure; salts thereof	1
294120	Antibiotics; streptomycins and their derivatives; salts thereof	1
294130	Antibiotics; tetracyclines and their derivatives; salts thereof	1
294140	Antibiotics; chloramphenicol and its derivatives; salts thereof	1
294150	Antibiotics; erythromycin and its derivatives; salts thereof	1
294190	Antibiotics; n.e.s. in heading no. 2941	1
294200	Organic compounds; n.e.s. in chapter 29	1
300120	Glands; extracts of glands, other organs or of their secretions, for organo-therapeutic uses	1

30019 0	Glands; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	1
30021 1	Blood, human or animal, antisera, other blood fractions and immunological products; malaria diagnostic test kits	1
30021 2	Blood, human or animal, antisera, other blood fractions and immunological products; antisera and other blood fractions	1

Code HS 2017	Description	Dismantlement Group
300213	Blood, human or animal, antisera, other blood fractions and immunological products; immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	1
300214	Blood, human or animal, antisera, other blood fractions and immunological products; immunological products, mixed, put up in measured doses or in forms or packings for retail sale	1
300215	Blood, human or animal, antisera, other blood fractions and immunological products; immunological products, put up in measured doses or in forms or packings for retail sale	1
300219	Blood, human or animal, antisera, other blood fractions and immunological products; n.e.c. in heading 3002.1	1
300220	Vaccines; for human medicine	1
300230	Vaccines; for veterinary medicine	1
300290	Toxins, cultures of micro-organisms (excluding yeasts) and similar products	1
300310	Medicaments; containing penicillins, streptomycins or their derivatives, for therapeutic or prophylactic uses, (not in measured doses, not packaged for retail sale)	1
300320	Medicaments; containing antibiotics other than penicillins, streptomycins and their derivatives, for therapeutic or prophylactic uses, (not in measured doses, not packaged for retail sale)	1
300331	Medicaments; containing insulin (but not containing antibiotics), for therapeutic or prophylactic uses, not packaged for retail sale	1
300339	Medicaments; containing hormones (excluding insulin), (but not containing antibiotics), for therapeutic or prophylactic uses, not packaged for retail sale	1
300341	Medicaments; containing alkaloids or their derivatives, containing ephedrine or its salts, for therapeutic or prophylactic uses, (not packaged for retail sale)	1
300342	Medicaments; containing alkaloids or their derivatives, containing pseudoephedrine (INN) or its salts, for therapeutic or prophylactic uses, (not packaged for retail sale)	1
300343	Medicaments; containing alkaloids or their derivatives, containing norephedrine or its salts, for therapeutic or prophylactic uses, (not packaged for retail sale)	1

30034 9	Medicaments; containing alkaloids or their derivatives; other than ephedrine, pseudoephedrine (INN) or norephedrine or their salts; for therapeutic or prophylactic uses, (not packaged for retail sale)	1
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Code HS 2017	Description	Dismantlemen t Group
30036 0	Medicaments; containing antimalarial active principles described in subheading note 2 to this chapter, for therapeutic or prophylactic uses, (not packaged for retail sale)	1
30039 0	Medicaments; (not containing antibiotics, hormones, alkaloids or their derivatives), for therapeutic or prophylactic uses, (not packaged for retail sale)	1
30041 0	Medicaments; containing penicillins, streptomycins or their derivatives, for therapeutic or prophylactic uses, packaged for retail sale	1
30042 0	Medicaments; containing antibiotics (other than penicillins, streptomycins or their derivatives), for therapeutic or prophylactic uses, packaged for retail sale	1
30043 1	Medicaments; containing insulin (but not containing antibiotics), for therapeutic or prophylactic uses, packaged for retail sale	1
30043 2	Medicaments; containing adrenal cortex hormones (but not containing antibiotics), for therapeutic or prophylactic uses, packaged for retail sale	1
30043 9	Medicaments; containing hormones (but not insulin), adrenal cortex hormones or antibiotics, for therapeutic or prophylactic uses, packaged for retail sale	1
30044 1	Medicaments; containing alkaloids or their derivatives, containing ephedrine or its salts, for therapeutic or prophylactic uses, packaged for retail sale	1
30044 2	Medicaments; containing alkaloids or their derivatives, containing pseudoephedrine (INN) or its salts, for therapeutic or prophylactic uses, packaged for retail sale	1

30044 3	Medicaments; containing alkaloids or their derivatives, containing norephedrine or its salts, for therapeutic or prophylactic uses, packaged for retail sale	1
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<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
300449	Medicaments; containing alkaloids or their derivatives; other than ephedrine, pseudoephedrine (INN) or norephedrine or their salts; for therapeutic or prophylactic uses, packaged for retail sale	1
300450	Medicaments; containing vitamins or their derivatives, for therapeutic or prophylactic use, packaged for retail sale	1
300460	Medicaments; containing antimalarial active principles described in Subheading Note 2 to this Chapter, for therapeutic or prophylactic uses, packaged for retail sale	1
300490	Medicaments; consisting of mixed or unmixed products n.e.s. in heading no. 3004, for therapeutic or prophylactic uses, packaged for retail sale	1
300510	Dressings, adhesive; and other articles having an adhesive layer, packed for retail sale for medical, surgical, dental or veterinary purposes	1
300590	Wadding, gauze, bandages and similar articles; (excluding adhesive dressings), impregnated or coated with pharmaceutical substances, packaged for retail sale	1
300610	Pharmaceutical goods; sterile surgical catgut, suture materials, tissue adhesives, laminaria, laminaria tents and absorbable surgical or dental haemostatics	1
300620	Pharmaceutical goods; blood-grouping reagents	1
300630	Pharmaceutical goods; opacifying preparations for x-ray examinations, diagnostic reagents designed to be administered to the patient	1

30064 0	Pharmaceutical goods; dental cements and other dental fillings, bone reconstruction cements	1
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<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
300650	Pharmaceutical goods; first aid boxes and kits	1
300660	Pharmaceutical goods; chemical contraceptive preparations based on hormones or spermicides	1
300670	Pharmaceutical goods; 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	1
300691	Pharmaceutical goods; appliances identifiable for ostomy use	5
300692	Pharmaceutical goods; waste pharmaceuticals	1
310100	Fertilizers, animal or vegetable; whether or not mixed together or chemically treated; fertilizers, produced by the mixing or chemical treatment of animal or vegetable products	1
310210	Fertilizers, mineral or chemical; nitrogenous, urea, whether or not in aqueous solution	1
310221	Fertilizers, mineral or chemical; nitrogenous, ammonium sulphate	1
310229	Fertilizers, mineral or chemical; nitrogenous, other than ammonium sulphate	1
310230	Fertilizers, mineral or chemical; nitrogenous, ammonium nitrate, whether or not in aqueous solution	1
310240	Fertilizers, mineral or chemical; ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances, mixtures thereof	1
310250	Fertilizers, mineral or chemical; nitrogenous, sodium nitrate	1
310260	Fertilizers, mineral or chemical; nitrogenous, double salts and mixtures of calcium nitrate and ammonium nitrate	1
310280	Fertilizers, mineral or chemical; nitrogenous, mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	1
310290	Fertilizers, mineral or chemical; nitrogenous, other kinds including mixtures not specified in the foregoing subheadings	1
310311	Fertilizers, mineral or chemical; phosphatic, superphosphates, containing by weight 35% or more of diphosphorus pentoxide (P2O5)	1

31031 9	Fertilizers, mineral or chemical; phosphatic, superphosphates, other than containing by weight 35% or more of diphosphorus pentoxide (P2O5)	1
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Code HS 2017	Description	Dismantlement Group
310390	Fertilizers, mineral or chemical; phosphatic, n.e.s. in heading no. 3103	1
310420	Fertilizers, mineral or chemical; potassic, potassium chloride	1
310430	Fertilizers, mineral or chemical; potassic, potassium sulphate	1
310490	Fertilizers, mineral or chemical; potassic, n.e.s. in heading no. 3104	1
310510	Fertilizers, mineral or chemical; in tablets or similar forms or in packages of a gross weight not exceeding 10kg	1
310520	Fertilizers, mineral or chemical; containing the three fertilizing elements nitrogen, phosphorus and potassium	1
310530	Fertilizers, mineral or chemical; diammonium hydrogenorthophosphate (diammonium phosphate)	1
310540	Fertilizers, mineral or chemical; ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	1
310551	Fertilizers, mineral or chemical; containing nitrates and phosphates	1
310559	Fertilizers, mineral or chemical; containing the two fertilizing elements nitrogen and phosphorus, other than nitrates and phosphates	1
310560	Fertilizers, mineral or chemical; containing the two fertilizing elements phosphorus and potassium	1
310590	Fertilizers, mineral or chemical; n.e.s. in heading no. 3105	1
320110	Tanning extracts of vegetable origin; quebracho extract	1
320120	Tanning extracts of vegetable origin; wattle extract	1

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
320190	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives, n.e.s. in heading no. 3201	1
320210	Tanning substances; synthetic organic tanning substances	1
320290	Tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning	1
320300	Colouring matter of vegetable or animal origin, including dyeing extracts not animal black, whether or not chemically defined; preparations based on colouring matter of vegetable or animal origin	1
320411	Dyes; disperse dyes and preparations based thereon	1
320412	Dyes; acid, whether or not premetallised and preparations based thereon, mordant dyes and preparations based thereon	1
320413	Dyes; basic dyes and preparations based thereon	1
320414	Dyes; direct dyes and preparations based thereon	1
320415	Dyes; vat dyes (including those usable in that state as pigments) and preparations based thereon	1
320416	Dyes; reactive dyes and preparations based thereon	1

Code HS 2017	Description	Dismantlement Group
320417	Dyes; pigments and preparations based thereon	1
320419	Dyes; n.e.s., including mixtures of colouring matter of two or more of those from item no. 3204.11 to 3204.19	1
320420	Dyes; synthetic organic products of a kind used as fluorescent brightening agents	1
320490	Dyes; synthetic organic products n.e.s. in heading no. 3204 (eg of a kind used as luminophores), whether or not chemically defined	1
320500	Colour lakes; preparations based on colour lakes as specified in note 3 to this chapter	2
320611	Colouring matter; pigments and preparations based on titanium dioxide, containing 80% or more by weight of titanium dioxide calculated on the dry weight	2
320619	Colouring matter; pigments and preparations based on titanium dioxide, containing less than 80% by weight of titanium dioxide calculated on the dry weight	2
320620	Colouring matter; pigments and preparations based on chromium compounds	2
320641	Colouring matter; ultramarine and preparations based thereon	2
320642	Colouring matter; lithopone and other pigments and preparations based on zinc sulphide	2

32064 9	Colouring matter; other preparations n.e.s. in item no. 3206.4	2
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<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlemen t Group</b>
32065 0	Colouring matter; inorganic products of a kind used as luminophores	2
32071 0	Pigments; prepared pigments, opacifiers, colours and similar preparations	2
32072 0	Enamels and glazes; vitrifiable enamels and glazes, engobes (slips) and similar preparations	2
32073 0	Lustres; liquid lustres and similar preparations	2
32074 0	Glass; glass frit and other glass, in the form of powder, granules or flakes	2
32081 0	Paints and varnishes; based on polyesters, dispersed or dissolved in a non-aqueous medium	5
32082 0	Paints and varnishes; based on acrylic or vinyl polymers, dispersed or dissolved in a non-aqueous medium	5
32089 0	Paints and varnishes; based on polymers n.e.s. in heading no. 3208, dispersed or dissolved in a non- aqueous medium	5
32091 0	Paints and varnishes; based on acrylic or vinyl polymers, dispersed or dissolved in an aqueous medium	5
32099 0	Paints and varnishes; (based on polymers other than acrylic or vinyl), dispersed or dissolved in an aqueous medium	5
32100 0	Paints and varnishes; (including enamels, lacquers and distempers), prepared water pigments of a kind used for finishing leather	5
32110 0	Driers; prepared	1
32121 0	Pigments; of a kind used in the manufacture of paints, stamping foils	1
32129 0	Pigments; of a kind used in the manufacture of paints, other than stamping foils	2
32131 0	Colours; in sets, of a kind used by artists, students or signboard painters	2
32139 0	Colours; (other than in sets), of a kind used by artists, students or signboard painters	2
32141 0	Mastics; painters' fillings	3

32149 0	Mastics; n.e.s. in heading no. 3214	3
32151 1	Ink; for printing, black, whether or not concentrated or solid	1
32151 9	Ink; for printing, other than black, whether or not concentrated or solid	2

Code HS 2017	Description	Dismantlement Group
321590	Ink; writing, drawing and other inks, n.e.s. in heading no. 3215, whether or not concentrated or solid	3
330112	Oils, essential; of orange (terpeneless or not), including concretes and absolutes	2
330113	Oils, essential; of lemon (terpeneless or not), including concretes and absolutes	2
330119	Oils, essential; of citrus fruits n.e.s. in heading no. 3301 (terpeneless or not), including concretes and absolutes	2
330124	Oils, essential; of peppermint (mentha piperita), terpeneless or not, including concretes and absolutes	2
330125	Oils, essential; of mints (excluding peppermint), terpeneless or not, including concretes and absolutes	2
330129	Oils, essential; n.e.s. in heading no. 3301 (terpeneless or not), including concretes and absolutes	2
330130	Resinoids	2
330190	Oils, essential; concentrates in fats, fixed oils, waxes and the like, terpenic by-products, aqueous distillates and solutions	2
330210	Odoriferous substances and mixtures; of a kind used in the food or drink industries	2
330290	Odoriferous substances and mixtures; used as raw materials in industries other than the food or drink industries	3
330300	Perfumes and toilet waters	5
330410	Cosmetic and toilet preparations; lip make-up	5
330420	Cosmetic and toilet preparations; eye make-up	5
330430	Cosmetic and toilet preparations; manicure or pedicure preparations	5
330491	Cosmetic and toilet preparations; powders, whether or not compressed (excluding lip, eye, manicure or pedicure preparations)	5
330499	Cosmetic and toilet preparations; n.e.s. in heading no. 3304, for the care of the skin (excluding medicaments, including sunscreen or sun tan preparations)	5
330510	Hair preparations; shampoos	5
330520	Hair preparations; for permanent waving or straightening	5
330530	Hair preparations; lacquers	5

33059 0	Hair preparations; n.e.s. in heading no. 3305	5
33061 0	Oral or dental hygiene preparations; dentifrices	5
33062 0	Oral or dental hygiene preparations; yarn used to clean between the teeth (dental floss)	1

Code HS 2017	Description	Dismantlement Group
330690	Oral or dental hygiene preparations; other than dentifrices	5
330710	Perfumery, cosmetic or toilet preparations; pre-shave, shaving or after-shave preparations	5
330720	Perfumery, cosmetic or toilet preparations; personal deodorants and antiperspirants	5
330730	Perfumery, cosmetic or toilet preparations; perfumed bath salts and other bath preparations	5
330741	Perfumes and deodorizers; perfuming or deodorizing preparations for rooms, "agarbatti" and other odoriferous preparations which operate by burning (including those used during religious rites)	5
330749	Perfumes and deodorizers; perfuming or deodorizing preparations for rooms, (excluding those which operate by burning)	5
330790	Perfumes and deodorizers; perfuming or deodorizing preparations n.e.s. in heading no.	5
340111	Soap and organic surface-active products; in the form of bars, cakes, moulded shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent, for toilet use (including medicated products)	5
340119	Soap and organic surface-active products; in the form of bars, cakes, moulded shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent, not for toilet use	5
340120	Soap; in forms n.e.s. in item no. 3401.11	5
340130	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	5
340211	Organic surface-active agents; anionic (other than soap), whether or not put up for retail sale	5
340212	Organic surface-active agents; cationic (other than soap), whether or not put up for retail sale	5
340213	Organic surface-active agents; non-ionic (other than soap), whether or not put up for retail sale	5
340219	Organic surface-active agents; whether or not put up for retail sale, n.e.s. in heading no. 3402	5
340220	Washing and cleaning preparations; surface-active, whether or not containing soap (excluding those of heading no. 3401), put up for retail sale	5

34029 0	Washing and cleaning preparations; surface-active, whether or not containing soap (excluding those of heading no. 3401), including auxiliary washing preparations, not for retail sale	5
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<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
340311	Lubricating preparations; for the treatment of textile and similar materials (leather, furskins etc), containing less than 70% (by weight) of petroleum oils or oils obtained from bituminous minerals	2
340319	Lubricating preparations; (other than for the treatment of textile and similar materials), containing less than 70% (by weight) of petroleum oils or oils obtained from bituminous minerals	2
340391	Lubricating preparations; for the treatment of textile and similar materials (leather, furskins etc), (not containing petroleum oils or oils obtained from bituminous minerals)	2
340399	Lubricating preparations; other than for the treatment of textile and similar materials, not containing petroleum oils or oils obtained from bituminous minerals	2
340420	Waxes; artificial and prepared, of polyethylene glycol	3
340490	Waxes; artificial and prepared, other than of chemically modified lignite or polyethylene glycol	3
340510	Polishes, creams and similar preparations; for footwear or leather, excluding waxes of heading no. 3404	5
340520	Polishes, creams and similar preparations; for the maintenance of wooden furniture, floors or other woodwork, excluding waxes of heading no. 3404	5
340530	Polishes, creams and similar preparations; for coachwork, other than metal polishes, excluding waxes of heading no. 3404	5
340540	Scouring pastes and powders and other scouring preparations; (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics, cellular rubber, impregnated, coated or covered)	5
340590	Polishes, creams and similar preparations; n.e.s. in heading no. 3405, excluding waxes of heading no. 3404	5
340600	Candles, tapers and the like	5

34070 0	Modelling pastes; preparations known as "dental wax", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms, other preparations for use in dentistry	3
35011 0	Casein	3

Code HS 2017	Description	Dismantlement Group
350190	Caseinates and other casein derivatives; casein glues	3
350211	Albumins; egg albumin, dried	3
350219	Albumins; egg albumin, not dried	3
350220	Albumins; milk albumin, including concentrates of two or more whey proteins	3
350290	Albuminates and other albumin derivatives (excluding egg albumin)	3
350300	Gelatin (including gelatin in rectangular sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading no. 3501	3
350400	Peptones and their derivatives; other protein substances and their derivatives n.e.s. or included, hide powder, whether or not chromed	3
350510	Dextrins and other modified starches	3
350520	Glues; based on starches, or on dextrins or other modified starches	3
350610	Glues or adhesives; prepared, products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1kg	3
350691	Adhesives; prepared, based on rubber or plastics (including artificial resins)	3
350699	Glues and other adhesives; prepared, n.e.s. in heading no. 3506, not exceeding a net weight of 1kg	3
350710	Enzymes; rennet and concentrates thereof	2
350790	Enzymes and prepared enzymes; other than rennet and concentrates thereof	2
360100	Explosives; propellant powders	2
360200	Explosives, prepared; other than propellant powders	2
360300	Fuses and detonators; safety or detonating fuses, percussion or detonating caps, igniters, electric detonators	2
360410	Pyrotechnic products; fireworks	3

36049 0	Pyrotechnic products; signalling flares, rain rockets, fog signals and other pyrotechnic articles (excluding fireworks)	3
36050 0	Matches; other than pyrotechnic articles of heading no. 3604	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
360610	Fuels; liquid or liquefied-gas, in containers, of a kind used for filling or refilling cigarette or similar lighters, (of a capacity not exceeding 300cm <sup>3</sup> )	3
360690	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials n.e.s. in chapter 36	3
370110	Photographic plates and film; for x-ray, in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles	1
370120	Photographic plates and film; instant print film, in the flat, sensitised, unexposed, whether or not in packs	3
370130	Photographic plates and film; in the flat, sensitised, unexposed, with any side exceeding 225mm, of any materials other than paper,	1
370191	Photographic plates and film; for colour photography (polychrome), in the flat, sensitised, unexposed, with no side exceeding 255mm, of any material other than paper, paperboard or textiles	3
370199	Photographic plates and film; (for other than colour photography), in the flat, sensitised, unexposed, with no side exceeding 255mm, of any material other than paper, paperboard or textiles	1
370210	Photographic film; for x-rays, in rolls, sensitised and unexposed	1
370231	Photographic film; for colour photography (polychrome), in rolls, sensitised, unexposed, without sprocket holes, of a width not exceeding 105mm	3
370232	Photographic film; in rolls, with silver halide emulsion, sensitised, unexposed, without sprocket holes, of a width not exceeding 105mm	3
370239	Photographic film; in rolls, (other than with silver halide emulsion and for colour photography), sensitised, unexposed, without sprocket holes, of a width not exceeding 105mm	3
370241	Photographic film; for colour photography (polychrome), in rolls, sensitised, unexposed, without sprocket holes, of a width exceeding 610mm and of a length exceeding 200m	3

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
37024 2	Photographic film; in rolls, (other than for colour photography), sensitised, unexposed, without sprocket holes, of a width exceeding 610mm and of a length exceeding 200m	3
37024 3	Photographic film; in rolls, sensitised, unexposed, without sprocket holes, of a width exceeding 610mm and of a length not exceeding 200m	1
37024 4	Photographic film; in rolls, sensitised, unexposed, without sprocket holes, of a width exceeding 105mm but not exceeding 610mm	1
37025 2	Photographic film; for colour photography (polychrome), in rolls, sensitised, unexposed, of a width not exceeding 16mm and of a length exceeding 14m	3
37025 3	Photographic film; for colour photography (polychrome) slides, in rolls, sensitised, unexposed, of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding	3
37025 4	Photographic film; for colour photography (polychrome), in rolls, sensitised, unexposed, of a width exceeding 16mm but not 35mm and of a length not exceeding 30m, excluding film for slides	3
37025 5	Photographic film; for colour photography (polychrome), in rolls, sensitised, unexposed, of a width exceeding 16mm but not 35mm and of a length exceeding 30m	3
37025 6	Photographic film; for colour photography (polychrome), in rolls, sensitised, unexposed, of a width exceeding 35mm	3
37029 6	Photographic film; other than for colour photography, in rolls, sensitised, unexposed, of a width not exceeding 35mm and of a length not exceeding 30m (other than of paper, paperboard or textiles)	1
37029 7	Photographic film; other than for colour photography, in rolls, sensitised, unexposed, of a width not exceeding 35mm and of a length exceeding 30m (other than paper, paperboard or textiles)	1
37029 8	Photographic film; other than for colour photography, in rolls, sensitised, unexposed, of a width exceeding 35mm (other than of paper, paperboard or textiles)	1
37031 0	Photographic paper, paperboard and textiles; in rolls, sensitised, unexposed, of a width exceeding 610mm	1

37032 0	Photographic paper, paperboard and textiles; for colour photography (polychrome), (other than in rolls of a width exceeding 610mm), sensitised, unexposed	3
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<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
370390	Photographic paper, paperboard and textiles; (for other than colour photography, other than in rolls of a width exceeding 610mm), sensitised, unexposed	3
370400	Photographic plates, film, paper, paperboard and textiles; exposed but not developed	3
370500	Photographic plates and film; exposed and developed, other than cinematographic film	1
370610	Cinematographic film; exposed and developed, whether or not incorporating sound track or consisting only of sound track, of a width of 35cm or more	1
370690	Cinematographic film; exposed and developed, whether or not incorporating a sound track or consisting only of sound track, of a width less than 35mm	1
370710	Photographic goods; sensitised emulsions, put up in measured portions or put up for retail sale in a form ready for use	1
370790	Photographic goods; chemical preparations other than sensitised emulsions, put up in measured portions or put up for retail sale in a form ready for use	1
380110	Graphite; artificial	2
380120	Graphite; colloidal or semi-colloidal	1
380130	Carbonaceous pastes; for electrodes and similar pastes for furnace linings	1
380190	Graphite or other carbon based preparations; in the form of pastes, blocks, plates or other semi-manufactures	1
380210	Carbon; activated	1
380290	Chemical products; activated natural mineral products, animal black, including spent animal black	1
380300	Chemical products; tall oil, whether or not refined	1
380400	Lyes, residual; from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates but excluding tall oil of heading no. 3803	1
380510	Terpenic oils; gum, wood or sulphate turpentine oils	1

38059 0	Terpenic oils; produced by the treatment of coniferous woods, crude dipentene, sulphite turpentine and other crude para-cymene, n.e.s. in heading no. 3805	1
38061 0	Rosin and resin acids	1

Code HS 2017	Description	Dismantlement Group
380620	Rosin; salts of rosin or of resin acids	1
380630	Ester gums	1
380690	Rosin; spirit and oils, n.e.s. in heading no. 3806	1
380700	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch	1
380852	Insecticides and the like; containing goods specified in Subheading Note 1 to this Chapter; for retail sale or as preparations or articles; DDT (ISO) (clofenotane (INN)), in packings of 300g or less	1
380859	Insecticides, rodenticides, fungicides, disinfectants, herbicides and the like; containing goods specified in Subheading Note 1 to this Chapter; not DDT (ISO) (clofenotane (INN)), put up in forms or packings for retail sale or as preparations or articles	5
380861	Insecticides and the like; containing goods specified in Subheading Note 2 to this Chapter; in packings of a net weight content not exceeding 300g; for retail sale or as preparations or articles	5
380862	Insecticides; containing goods specified in Subheading Note 2 to this Chapter; put up in forms or packings for retail sale or as preparations or articles, in packings of a net weight content exceeding 300g but not exceeding 7.5kg	5

38086 9	Insecticides; containing goods named in Subheading Note 2 to this Chapter, put up in forms or packings for retail sale or as preparations or articles, in packings of a net weight content exceeding 7.5kg	5
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<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
380891	Insecticides; not containing substances of 3808.50; put up in forms or packings for retail sale or as preparations or articles	5
380892	Fungicides; not containing substances of 3808.50; put up in forms or packings for retail sale or as preparations or articles	1
380893	Herbicides, anti-sprouting products and plant-growth regulators; not containing substances of 3808.50; put up in forms or packings for retail sale or as preparations or articles	1
380894	Disinfectants and similar products; not containing substances of 3808.50; in forms, packings or articles for retail sale	1
380899	Rodenticides and similar products; not containing substances of 3808.50; n.e.c. in heading no. 3808.9, in forms, packings or articles for retail sale	1
380910	Finishing agents and dye carriers; to accelerate dyeing or fixing of dye-stuffs, other products and preparations, used in textile, paper, leather etc industries, with basis of amylaceous substances, n.e.s.	3
380991	Finishing agents and dye carriers; to accelerate dyeing or fixing of dye-stuffs, other products and preparations, used in the textile industry (excluding those with a basis of amylaceous substances)	1
380992	Finishing agents and dye carriers; to accelerate dyeing or fixing of dye-stuffs, other products and preparations, used in the paper industry (excluding those with a basis of amylaceous substances)	1
380993	Finishing agents and dye carriers; to accelerate dyeing or fixing of dye-stuffs, other products and preparations, used in the leather or like (excluding paper and textile) industries, (excluding those with a basis of amylaceous substances)	1
381010	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	1
381090	Fluxes and other auxiliary preparations; for soldering, brazing or welding, or preparations used as cores or coatings for welding electrodes or rods	1
381111	Anti-knock preparations; based on lead compounds	1

38111 9	Anti-knock preparations; other than those based on lead compounds	1
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Code HS 2017	Description	Dismantlement Group
38121	Lubricating oil additives; containing petroleum oils or oils obtained from bituminous minerals	2
38129	Lubricating oil additives; not containing petroleum oils or oils obtained from bituminous minerals	2
38190	Oxidation and gum inhibitors, viscosity improvers, anti-corrosive preparations, other prepared additives for mineral oils or liquids used as mineral oils (including gasoline), n.e.s. in heading no. 3811	2
38210	Rubber accelerators; prepared	1
38220	Plasticisers, compound; for rubber or plastics	1
38231	Anti-oxidising preparations and other compound stabilisers; for rubber or plastics, mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	1
38239	Anti-oxidising preparations and other compound stabilisers; for rubber or plastics, other than mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	1
38300	Fire-extinguishers; preparations and charges and charged fire-extinguishing grenades	1
38400	Solvents and thinners; organic composite solvents and thinners, n.e.s. or included, prepared paint or varnish removers	2
381511	Catalysts, supported; reaction initiators, reaction accelerators and catalytic preparations, with nickel or nickel compounds as the active substance, n.e.s. or included	1
381512	Catalysts, supported; reaction initiators, reaction accelerators and catalytic preparations, with precious metal or precious metal compounds as the active substance, n.e.s. or included	1
381519	Catalysts, supported; reaction initiators, reaction accelerators and catalytic preparations, with an active substance other than nickel or precious metals or their compounds, n.e.s. or included	1
381590	Reaction initiators, reaction accelerators and catalytic preparations, unsupported, n.e.s. or included	1
381600	Refractory cements, mortars, concretes and similar compositions; other than products of heading no. 3801	2
381700	Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading no. 2707 or 2902	1

38180 0	Chemical elements; doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	1
38190 0	Hydraulic fluids; for brakes and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous	3

Code HS 2017	Description	Dismantlement Group
382000	Anti-freezing preparations and prepared de-icing fluids	1
382100	Culture media, prepared; for development of micro-organisms	1
382200	Reagents; composite diagnostic or laboratory reagents, other than those of heading no. 3002 or 3006	1
382311	Industrial monocarboxylic fatty acids, acid oils from refining; stearic acid	3
382312	Industrial monocarboxylic fatty acids, acid oils from refining; oleic acid	3
382313	Industrial monocarboxylic fatty acids, acid oils from refining; tall oil fatty acids	3
382319	Industrial monocarboxylic fatty acids; acid oils from refining; (other than stearic acid, oleic acid or tall oil fatty acids)	3
382370	Industrial fatty alcohols	3
382410	Binders, prepared; for foundry moulds or cores	1
382430	Metal carbides, non-agglomerated; mixed together or with metallic binders	1
382440	Cements, mortars or concretes; their prepared additives	1
382450	Mortars and concretes; non-refractory	1
382460	Sorbitol; other than that of subheading no.	3
382471	Mixed gases; containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens, containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	1
382472	Mixtures containing halogenated derivatives of methane, ethane or propane; containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	1
382473	Mixtures containing halogenated derivatives of methane, ethane or propane; containing hydrobromofluorocarbons (HBFCs)	1
382474	Mixtures containing halogenated derivatives of methane, ethane or propane; containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	1
382475	Mixtures containing halogenated derivatives of methane, ethane or propane; containing carbon tetrachloride	1

38247 6	Mixtures containing halogenated derivatives of methane, ethane or propane; containing 1,1,1- trichloroethane (methyl chloroform)	1
38247 7	Mixtures containing halogenated derivatives of methane, ethane or propane; containing bromomethane (methyl bromide) or bromochloromethane	1

Code HS 2017	Description	Dismantlement Group
382478	Mixtures containing halogenated derivatives of methane, ethane or propane; containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	1
382479	Mixed gases; containing acyclic hydrocarbons, perhalogenated other than only with fluorine and chlorine	1
382481	Mixtures and preparations containing oxirane (ethylene oxide)	3
382482	Mixtures and preparations containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	3
382483	Mixtures and preparations containing tris(2,3-dibromopropyl) phosphate	3
382484	Chemical products, mixtures and preparations; containing aldrin, camphechlor (toxaphene), chlordane, chlordecone, DDT (chlorfenotane, 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin, endosulfan, endrin, heptachlor or mirex	1
382485	Chemical products, mixtures and preparations; containing goods specified in Subheading Note 3 to this Chapter; containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	1
382486	Chemical products, mixtures and preparations; containing goods specified in Subheading Note 3 to this Chapter; containing pentachlorobenzene (ISO), or hexachlorobenzene (ISO)	1
382487	Chemical products, mixtures and preparations; containing goods specified in Subheading Note 3 to this Chapter; containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl	1
382488	Chemical products, mixtures and preparations; containing goods specified in Subheading Note 3 to this Chapter; containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	1
382491	Chemical products, mixtures and preparations; consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl]	1
382499	Chemical products, mixtures and preparations; n.e.c. heading 3824	1
382510	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste	5
382520	Residual products of the chemical or allied industries, not elsewhere specified or included; sewage sludge	5
382530	Residual products of the chemical or allied industries, not elsewhere specified or included; clinical waste	5

38254 1	Residual products of the chemical or allied industries, not elsewhere specified or included; halogenated waste organic solvents	5
38254 9	Residual products of the chemical or allied industries, not elsewhere specified or included; waste organic solvents, other than halogenated	5

Code HS 2017	Description	Dismantlement Group
382550	Residual products of chemical or allied industries, not elsewhere specified or included; wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	3
382561	Residual products of the chemical or allied industries, not elsewhere specified or included; (other than sewage sludge, municipal waste or waste covered in 27.10); other wastes n.e.c. in 3825; those mainly containing organic constituents	5
382569	Residual products of the chemical or allied industries, not elsewhere specified or included; (other than sewage sludge, municipal waste or waste covered by 27.10); other wastes n.e.c. in 3825; except those mainly containing organic constituents	5
382590	Residual products of the chemical or allied industries, not elsewhere specified or included; n.e.c. in 3825 or 27.10	2
382600	Biodiesel and mixtures thereof; not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	3
390110	Ethylene polymers; in primary forms, polyethylene having a specific gravity of less than 0.94	2
390120	Ethylene polymers; in primary forms, polyethylene having a specific gravity of 0.94 or more	2
390130	Ethylene polymers; in primary forms, ethylene-vinyl acetate copolymers	2
390140	Ethylene polymers; in primary forms, ethylene- alpha-olefin copolymers, having a specific gravity of less than 0.94	2
390190	Ethylene polymers; in primary forms, n.e.s. in heading no. 3901	2
390210	Propylene, other olefin polymers; polypropylene in primary forms	2
390220	Propylene, other olefin polymers; polyisobutylene in primary forms	2
390230	Propylene, other olefin polymers; propylene copolymers in primary forms	2
390290	Propylene, other olefin polymers; n.e.s. in heading no. 3902, in primary forms	2
390311	Styrene polymers; expansible polystyrene, in primary forms	2
390319	Styrene polymers; (other than expansible polystyrene), in primary forms	2
390320	Styrene polymers; styrene-acrylonitrile (SAN) copolymers, in primary forms	2
390330	Styrene polymers; acrylonitrile-butadiene-styrene (ABS) copolymers, in primary forms	2
390390	Styrene polymers; in primary forms, n.e.s. in heading no. 3903	2

39041 0	Vinyl chloride, other halogenated olefin polymers; polyvinyl chloride (not mixed with any other substances), in primary forms	2
39042 1	Vinyl chloride, other halogenated olefin polymers; non-plasticised polyvinyl chloride, in primary forms, mixed with other substances	2
39042 2	Vinyl chloride, other halogenated olefin polymers; plasticised polyvinyl chloride, in primary forms, mixed with other substances	2
39043 0	Vinyl chloride, other halogenated olefin polymers; vinyl chloride-vinyl acetate copolymers, in primary forms	2

Code HS 2017	Description	Dismantlement Group
390440	Vinyl chloride, other halogenated olefin polymers; vinyl chloride copolymers, in primary forms n.e.s. in heading no. 3904	2
390450	Vinyl chloride, other halogenated olefin polymers; vinylidene chloride polymers, in primary forms	2
390461	Halogenated olefin polymers; fluoro-polymers, polytetrafluoroethylene, in primary forms	2
390469	Halogenated olefin polymers; fluoro-polymers (other than polytetrafluoroethylene), in primary forms	2
390490	Vinyl chloride, other halogenated olefin polymers; n.e.s. in heading no. 3904	2
390512	Polyvinyl acetate; in aqueous dispersion, in primary forms	2
390519	Vinyl acetate polymers; (other than in aqueous dispersion), in primary forms	2
390521	Vinyl acetate copolymers; in aqueous dispersion, in primary forms	2
390529	Vinyl acetate copolymers; (other than in aqueous dispersion), in primary forms	2
390530	Polyvinyl alcohol; whether or not containing unhydrolysed acetate groups	2
390591	Vinyl acetate, vinyl ester polymers, vinyl polymers; n.e.s. in heading no. 3905, in primary forms, copolymers	2
390599	Vinyl acetate, vinyl ester polymers, vinyl polymers; n.e.s. in heading no. 3905, in primary forms, other than copolymers	2
390610	Acrylic polymers; polymethyl methacrylate, in primary forms	2
390690	Acrylic polymers; (other than polymethyl methacrylate), in primary forms	2
390710	Polyacetals; in primary forms	2
390720	Polyethers; in primary forms, excluding polyacetals	2
390730	Epoxide resins; in primary forms	2
390740	Polycarbonates; in primary forms	2
390750	Alkyd resins; in primary forms	2
390761	Poly(ethylene terephthalate); in primary forms, having a viscosity of 78ml/g or higher	2
390769	Poly(ethylene terephthalate); in primary forms, having a viscosity of less than 78ml/g	2
390770	Poly(lactic acid); in primary forms	2
390791	Polyesters; n.e.s. in heading no. 3907, unsaturated, in primary forms	2

39079 9	Polyesters; n.e.s. in heading no. 3907, saturated, in primary forms	2
39081 0	Polyamides; polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12, in primary forms	2
39089 0	Polyamides; n.e.s. in heading no. 3908, in primary forms	2
39091 0	Amino-resins; urea and thiourea resins, in primary forms	2
39092 0	Amino-resins; melamine resins, in primary forms	2
39093 1	Amino-resins; n.e.c. in heading no. 3909, in primary forms, poly(methylene phenyl isocyanate) (Crude MDI, polymeric MDI)	2

Code HS 2017	Description	Dismantlement Group
390939	Amino-resins; n.e.c. in heading no. 3909, in primary forms, other than poly(methylene phenyl isocyanate) (Crude MDI, polymeric MDI)	2
390940	Phenolic resins; in primary forms	2
390950	Polyurethanes; in primary forms	2
391000	Silicones; in primary forms	2
391110	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes; in primary forms	2
391190	Polysulphides, polysulphones and similar products of chemical synthesis n.e.s. in chapter 39; in primary forms	2
391211	Cellulose acetates; non-plasticised, in primary forms	2
391212	Cellulose acetates; plasticised, in primary forms	2
391220	Cellulose nitrates (including collodions); in primary forms	2
391231	Cellulose ethers; carboxymethylcellulose and its salts, in primary forms	2
391239	Cellulose ethers; (other than carboxymethylcellulose and its salts), in primary forms	2
391290	Cellulose and its chemical derivatives; n.e.s. in item no. 3912, in primary forms	2
391310	Polymers, natural; alginic acid, its salts and esters, in primary forms	2
391390	Polymers, natural and modified natural; in primary forms (excluding alginic acid, its salts and esters)	2
391400	Ion-exchangers; based on polymers of heading no. 3901 to 3913, in primary forms	2
391510	Ethylene polymers; waste, parings and scrap	2
391520	Styrene polymers; waste, parings and scrap	2
391530	Vinyl chloride polymers; waste, parings and scrap	2
391590	Plastics n.e.s. in heading no. 3915; waste, parings and scrap	2
391610	Ethylene polymers; monofilament, of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface- worked but not otherwise worked	2
391620	Vinyl chloride polymers; monofilament, of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface- worked but not otherwise worked	2
391690	Plastics; monofilament, of plastics n.e.s. in heading no. 3916, cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked	2

39171 0	Plastics; artificial guts (sausage casings) of hardened protein or of cellulosic materials	5
39172 1	Plastics; tubes, pipes and hoses thereof, rigid, of polymers of ethylene	5
39172 2	Plastics; tubes, pipes and hoses thereof, rigid, of polymers of propylene	5
39172 3	Plastics; tubes, pipes and hoses thereof, rigid, of polymers of vinyl chloride	5
39172 9	Plastics; tubes, pipes and hoses thereof, rigid, of plastics n.e.s. in heading no. 3917	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
391731	Plastics; tubes, pipes and hoses thereof, flexible, having a minimum burst pressure of 27.6MPa	3
391732	Plastics; tubes, pipes and hoses thereof, other than those of item no. 3917.31, not reinforced or otherwise combined with other materials, without fittings	5
391733	Plastics; tubes, pipes and hoses thereof, other than those of item no. 3917.31, not reinforced or otherwise combined with other materials, with fittings	5
391739	Plastics; tubes, pipes and hoses thereof, n.e.s. in item no. 3917.30	5
391740	Plastics; tube, pipe and hose fittings (eg joints, elbows, flanges)	3
391810	Floor, wall or ceiling coverings; of polymers of vinyl chloride, whether or not self-adhesive, in rolls or in the form of tiles	3
391890	Floor, wall or ceiling coverings; of plastics (excluding polymers of vinyl chloride), whether or not self-adhesive, in rolls or in the form of tiles	3
391910	Plastics; plates, sheets, film, foil, tape, strip, other flat shapes thereof, self-adhesive, in rolls of a width not exceeding 20cm	1
391990	Plastics; plates, sheets, film, foil, tape, strip, other flat shapes thereof, self-adhesive, other than in rolls of a width not exceeding 20cm	2
392010	Plastics; plates, sheets, film, foil and strip, of polymers of ethylene, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	2
392020	Plastics; of polymers of propylene, plates, sheets, film, foil and strip, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	2
392030	Plastics; of polymers of styrene, plates, sheets, film, foil and strip, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	2

Code HS 2017	Description	Dismantlemen t Group
39204 3	Plastics; polymers of vinyl chloride, containing by weight not less than 6% of plasticisers; plates, sheets, film, foil and strip, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	2
39204 9	Plastics; polymers of vinyl chloride, containing by weight, less than 6% of plasticisers; plates, sheets, film, foil and strip, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	2
39205 1	Plastics; of acrylic polymers, polymethyl methacrylate, plates, sheets, film, foil and strip, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	2
39205 9	Plastics; of acrylic polymers (excluding polymethyl methacrylate), plates, sheets, film, foil and strip, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	2
39206 1	Plastics; plates, sheets, film, foil and strip, of polycarbonates, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	2
39206 2	Plastics; plates, sheets, film, foil and strip, of polyethylene terephthalate, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	1
39206 3	Plastics; plates, sheets, film, foil and strip, of unsaturated polyesters, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	2
39206 9	Plastics; plates, sheets, film, foil and strip, of polyesters n.e.s. in heading no. 3920, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	2

Code HS 2017	Description	Dismantlemen t Group
39207 1	Plastics; plates, sheets, film, foil and strip, of regenerated cellulose; non-cellular and not reinforced, laminated, supported or similarly combined with other materials	2
39207 3	Plastics; plates, sheets, film, foil and strip, of cellulose acetate, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	2
39207 9	Plastics; plates, sheets, film, foil and strip, of cellulose derivatives n.e.s. in heading no. 3920, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	2
39209 1	Plastics; plates, sheets, film, foil and strip, of polyvinyl butyral, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	2
39209 2	Plastics; plates, sheets, film, foil and strip, of polyamides, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	2
39209 3	Plastics; plates, sheets, film, foil and strip, of amino-resins, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	2
39209 4	Plastics; plates, sheets, film, foil and strip, of phenolic resins, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	2
39209 9	Plastics; plates, sheets, film, foil and strip, of plastics n.e.s. in heading no. 3920, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	2

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlemen t Group</b>
39211 1	Plastics; plates, sheets, film, foil and strip, of polymers of styrene, cellular	2
39211 2	Plastics; plates, sheets, film, foil and strip, of polymers of vinyl chloride, cellular	2
39211 3	Plastics; plates, sheets, film, foil and strip, of polyurethanes, cellular	5
39211 4	Plastics; plates, sheets, film, foil and strip, of regenerated cellulose, cellular	2
39211 9	Plastics; plates, sheets, film, foil and strip, of plastics n.e.s. in heading no. 3921, cellular	2
39219 0	Plastics; plates, sheets, film, foil and strip, other than cellular	3
39221 0	Plastics; baths, shower-baths and wash-basins	5
39222 0	Plastics; lavatory seats and covers	5
39229 0	Plastics; bidets, lavatory pans, flushing cisterns and similar sanitary ware n.e.s. in heading no. 3922	5
39231 0	Plastics; boxes, cases, crates and similar articles for the conveyance or packing of goods	3
39232 1	Ethylene polymers; sacks and bags (including cones), for the conveyance or packing of goods	3

39232 9	Plastics; sacks and bags (including cones), for the conveyance or packing of goods, of plastics other than ethylene polymers	3
39233 0	Plastics; carboys, bottles, flasks and similar articles, for the conveyance or packing of goods	3

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
392340	Plastics; spools, cops, bobbins and similar supports, for the conveyance or packing of goods	3
392350	Plastics; stoppers, lids, caps and other closures, for the conveyance or packing of goods	3
392390	Plastics; articles for the conveyance or packing of goods n.e.s. in heading no. 3923	5
392410	Plastics; tableware and kitchenware	5
392490	Plastics; household and toilet articles	5
392510	Plastics; builders' ware, reservoirs, tanks, vats and similar containers of a capacity exceeding 300	3
392520	Plastics; builders' ware, doors, windows and their frames and thresholds for doors	3
392530	Plastics; builders' ware, shutters, blinds (including venetian blinds) and similar articles and parts thereof	5
392590	Plastics; builders' ware, n.e.s. or included in heading no. 3925	3
392610	Plastics; office or school supplies	5
392620	Plastics; articles of apparel and clothing accessories (including gloves)	5
392630	Plastics; fittings for furniture, coachwork or the like	5
392640	Plastics; statuettes and other ornamental articles	5
392690	Plastics; other articles n.e.s. in chapter 39	5
400110	Rubber; natural rubber latex, whether or not pre- vulcanised, in primary forms or in plates, sheets or strip	2
400121	Rubber; natural (excluding latex), in smoked	2
400122	Rubber; technically specified natural rubber (TSNR), in primary forms or in plates, sheets or strip (excluding latex and smoked sheets)	2

40012 9	Rubber; natural (excluding latex, technically specified natural rubber and smoked sheets), in primary forms or in plates, sheets or strip	2
40013 0	Balata, gutta-percha, guayule, chicle and similar natural gums; in primary forms or in plates, sheets or strip	2

Code HS 2017	Description	Dismantlement Group
400211	Rubber; synthetic, styrene-butadiene rubber (SBR) and carboxylated styrene-butadiene rubber (XSBR) latex, in primary forms or in plates, sheets or strip	2
400219	Rubber; synthetic, styrene-butadiene rubber (SBR) and carboxylated styrene-butadiene rubber (XSBR), (other than latex), in primary forms or in plates, sheets or strip	2
400220	Rubber; synthetic, butadiene rubber (BR), in primary forms or in plates, sheets or strip	2
400231	Rubber; synthetic, isobutene-isoprene (butyl) rubber (IIR), in primary forms or in plates, sheets or strip	2
400239	Rubber; synthetic, halo-isobutene-isoprene rubber (CIIR or BIIR), in primary forms or in plates, sheets or strip	2
400241	Rubber; synthetic, chloroprene (chlorobutadiene) rubber (CR), latex, in primary forms or in plates, sheets or strip	2
400249	Rubber; synthetic, chloroprene (chlorobutadiene) rubber (CR), (other than latex), in primary forms or in plates, sheets or strip	2
400251	Rubber; synthetic, acrylonitrile-butadiene rubber (NBR), latex, in primary forms or in plates, sheets or strip	2
400259	Rubber; synthetic, acrylonitrile-butadiene rubber (NBR), (other than latex), in primary forms or in plates, sheets or strip	2
400260	Rubber; synthetic, isoprene rubber (IR), in primary forms or in plates, sheets or strip	2
400270	Rubber; synthetic, ethylene-propylene-non-conjugated diene rubber (EPDM), in primary forms or in plates, sheets or strip	2
400280	Rubber; mixtures of natural and synthetic rubbers of heading no. 4001 and 4002, in primary forms or in plates, sheets or strip	2
400291	Rubber; n.e.s. in chapter 40, latex, in primary forms or in plates, sheets or strip	2
400299	Rubber; n.e.s. in chapter 40, (other than latex), in primary forms or in plates, sheets or strip	2
400300	Rubber; reclaimed rubber, in primary forms or in plates, sheets or strip	2

40040 0	Rubber; waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	2
40051 0	Rubber; unvulcanised, compounded with carbon black or silica, in primary forms or in plates, sheets or strip	2
40052 0	Rubber; unvulcanised, compounded, solutions and dispersions other than those of item no. 4005.10	2

Code HS 2017	Description	Dismantlement Group
400591	Rubber; unvulcanised, (compounded other than with carbon black or silica), in plates, sheets and strip	2
400599	Rubber; unvulcanised, (compounded other than with carbon black or silica), in primary forms, (other than plates, sheets, strip, solutions or dispersions)	2
400610	Rubber; unvulcanised, "camel-back" strips for retreading rubber tyres	5
400690	Rubber; unvulcanised, other than "camel back" strips for retreading rubber tyres	5
400700	Rubber; vulcanised, thread and cord	3
400811	Rubber; vulcanised (other than hard rubber), in plates, sheets and strip of cellular rubber	5
400819	Rubber; vulcanised (other than hard rubber), cellular rubber, (other than in plates, sheets or strip)	5
400821	Rubber; vulcanised (other than hard rubber), in plates, sheets and strip, of non-cellular rubber	5
400829	Rubber; vulcanised (other than hard rubber), non-cellular rubber, in forms other than plates, sheets or strip	3
400911	Rubber; vulcanised (other than hard rubber), tubing, piping and hoses, not reinforced or otherwise combined with other materials, without fittings	5
400912	Rubber; vulcanised (other than hard rubber), tubing, piping and hoses, not reinforced or otherwise combined with other materials, with fittings	5
400921	Rubber; vulcanised (other than hard rubber), tubing, piping and hoses, reinforced or otherwise combined only with metal, without fittings	5
400922	Rubber; vulcanised (other than hard rubber), tubing, piping and hoses, reinforced or otherwise combined only with metal, with fittings	5
400931	Rubber; vulcanised (other than hard rubber), tubing, piping and hoses, reinforced or otherwise combined only with textile materials, without fittings	5
400932	Rubber; vulcanised (other than hard rubber), tubing, piping and hoses, reinforced or otherwise combined only with textile materials, with fittings	5

40094 1	Rubber; vulcanised (other than hard rubber), tubing, piping and hoses, reinforced or otherwise combined with materials other than metal or textiles, without fittings	5
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Code HS 2017	Description	Dismantlement Group
400942	Rubber; vulcanised (other than hard rubber), tubing, piping and hoses, reinforced or otherwise combined with materials other than metal or textiles, with fittings	3
401011	Rubber; vulcanised, conveyor belts or belting, reinforced only with metal	2
401012	Rubber; vulcanised, conveyor belts or belting, reinforced only with textile materials	3
401019	Rubber; vulcanised, conveyor belts or belting, (reinforced with other than metal only, textile materials only or plastics only)	2
401031	Rubber; vulcanised, endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60cm but not exceeding 180 cm	2
401032	Rubber; vulcanised, endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60cm but not exceeding 180 cm	2
401033	Rubber; vulcanised, endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180cm but not exceeding 240 cm	2
401034	Rubber; vulcanised, endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180cm but not exceeding 240 cm	2
401035	Rubber; vulcanised, endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	2
401036	Rubber; vulcanised, endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	2
401039	Rubber; vulcanised, conveyor or transmission belts or belting, n.e.c. in heading no. 4010	2
401110	Rubber; new pneumatic tyres, of a kind used on motor cars (including station wagons and racing cars)	3
401120	Rubber; new pneumatic tyres, of a kind used on buses or lorries	3
401130	Rubber; new pneumatic tyres, of a kind used on aircraft	1
401140	Rubber; new pneumatic tyres, of a kind used on motorcycles	2
401150	Rubber; new pneumatic tyres, of a kind used on bicycles	2
401170	Rubber; new pneumatic tyres, of a kind used on agricultural or forestry vehicles and machines	2

4018 0	Rubber; new pneumatic tyres, of a kind used on construction, mining or industrial handling vehicles and machines	2
4019 0	Rubber; new pneumatic tyres, of a kind used on light commercial vehicles	2
40121 1	Retreaded tyres ; of a kind used on motor cars (including station wagons and racing cars)	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlemen t Group</b>
40121 2	Retreaded tyres; of a kind used on motor buses or lorries	5
40121 3	Retreaded tyres; of a kind used on aircraft	5
40121 9	Retreaded tyres; other than of a kind used on motor cars (including station wagons and racing cars), buses and lorries and aircraft	5
40122 0	Rubber; used pneumatic tyres	5
40129 0	Rubber; tyres n.e.s. in heading no. 4012	5
40131 0	Rubber; inner tubes, of a kind used on motorcars (including station wagons and racing cars), buses and lorries	3
40132 0	Rubber; inner tubes, of a kind used on bicycles	2
40139 0	Rubber; inner tubes, n.e.s. in heading no. 4013	3
40141 0	Rubber; vulcanised (other than hard rubber), sheath contraceptives	1
40149 0	Rubber; vulcanised (other than hard rubber), hygienic or pharmaceutical articles (excluding sheath contraceptives), with or without fittings of hard rubber	2
40151 1	Rubber; vulcanised (other than hard rubber), surgical gloves	1
40151 9	Rubber; vulcanised (other than hard rubber), gloves other than surgical gloves	3
40159 0	Rubber; vulcanised (other than hard rubber), articles of apparel and clothing accessories (other than gloves)	5
40161 0	Rubber; vulcanised (other than hard rubber), moulded rubber mats and mats of non-rectangular shape made by cutting from the piece, of cellular rubber	5
40169 1	Rubber; vulcanised (other than hard rubber), floor coverings and mats, of non-cellular rubber	5
40169 2	Rubber; vulcanised (other than hard rubber), erasers, of non-cellular rubber	5
40169 3	Rubber; vulcanised (other than hard rubber), gaskets, washers and other seals, of non-cellular rubber	5
40169 4	Rubber; vulcanised (other than hard rubber), boat or dock fenders, whether or not inflatable, of non-cellular rubber	2
40169 5	Rubber; vulcanised (other than hard rubber), inflatable articles (other than boat or dock fenders), of non-cellular rubber	5

40169 9	Rubber; vulcanised (other than hard rubber), articles n.e.s. in heading no. 4016, of non-cellular rubber	5
40170 0	Rubber; ebonite and other hard rubbers in all forms, including waste and scrap, and articles of hard rubber	5

Code HS 2017	Description	Dismantlement Group
410120	Hides and skins; raw, whole, of bovine or equine animals, of a weight per skin not exceeding 8kg when simply dried, 10kg when dry-salted or 14kg when fresh, wet-salted or otherwise preserved	2
410150	Hides and skins; raw, whole, of bovine or equine animals, of a weight per skin exceeding 16 kg	2
410190	Hides and skins; (not whole), but including butts, bends and bellies, of bovine (incl. buffalo) and equine animals, fresh, salted or preserved, but not tanned, parchment dressed or further prepared, whether or not dehaired or split	2
410210	Skins; raw, of sheep or lambs, fresh, or salted, dried, limed, pickled or otherwise preserved, (but not tanned, parchment-dressed or further prepared), with wool on	2
410221	Skins; raw, of sheep or lambs, pickled (but not tanned, parchment-dressed or further preserved), without wool on	2
410229	Skins; raw, of sheep or lambs, fresh or salted, dried, limed or otherwise preserved other than by pickling, (but not tanned, parchment-dressed or further preserved), without wool on	2
410320	Hides and skins; raw, of reptiles (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	2
410330	Hides and skins; raw, of swine, (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	2
410390	Hides and skins; raw, of animals n.e.s. in this chapter, fresh, salted, dried, limed, pickled or otherwise preserved, (but not tanned, parchment-dressed or further prepared), whether or not dehaired or split (not furskins)	2
410411	Tanned or crust hides and skins; without hair on, bovine or equine, in the wet state (including wet blue), full grains, unsplit; grain splits	2
410419	Tanned or crust hides and skins; bovine or equine, without hair on, in the wet state (including wet blue), excluding full grains, unsplit; grain splits	2
410441	Tanned or crust hides and skins; bovine or equine, without hair on, in the dry state (crust), full grains, unsplit; grain splits	2

41044 9	Tanned or crust hides and skins; bovine or equine, without hair on, in the dry state (crust), (other than full grains, unsplit; grain splits)	2
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<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
410510	Tanned or crust skins of sheep and lambs, without wool on, whether or not split, but not further prepared, in the wet state ( including wet blue)	2
410530	Tanned or crust skins; of sheep or lambs, without wool on, whether or not split, but not further prepared, in the dry state (crust)	2
410621	Tanned or crust hides and skins; of goats or kids, without hair on, whether or not split, but not further prepared, in the wet state (including wet blue)	2
410622	Tanned or crust hides and skins; of goats or kids, without hair on, whether or not split, but not further prepared, in the dry state (crust)	2
410631	Tanned or crust hides and skins; of swine, without hair on, whether or not split, but not further prepared, in the wet state (including wet blue)	2
410632	Tanned or crust hides and skins; of swine, without hair on, whether or not split, but not further prepared, in the dry state (crust)	2
410640	Tanned or crust hides and skins; of reptiles, whether or not split, but not further prepared	2
410691	Tanned or crust hides and skins; of animals other than equine, ovine, bovine, goats or kids, swine and reptiles, without wool or hair on, whether or not split, but not further prepared, in the wet state (including wet blue)	2
410692	Tanned or crust hides and skins; of animals other than equine, ovine, bovine, goats or kids, swine and reptiles, without wool or hair on, whether or not split, but not further prepared, in the dry state (crust)	2
410711	Leather; further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, other than leather of heading 41.14, whole hides and skins, full grain, unsplit	2
410712	Leather; further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, other than leather of heading 41.14, whole hides and skins, grain splits	2
410719	Leather; further prepared after tanning or crusting, including parchment-dressed, of bovine (including buffalo) or equine animals, without hair on, split or not, other than leather of heading 41.14, (other than grain splits and full grains, unsplit)	2

41079 1	Leather; further prepared after tanning or crusting, including parchment-dressed, of bovine (including buffalo) or equine animals, without hair on, other than leather of heading 41.14, not whole hides and skins, but including sides, full grain, unsplit	2
41079 2	Leather; further prepared after tanning or crusting, including parchment-dressed, of bovine (including buffalo) or equine animals, without hair on, other than leather of heading 41.14, not whole hides and skins, but including sides, grain splits	2

Code HS 2017	Description	Dismantlement Group
410799	Leather; further prepared after tanning or crusting, incl. parchment-dressed, of bovine (including buffalo) or equine animals, no hair, excluding leather of heading 41.14, and whole hides and skins, and sides, (full grains, unsplit and grain splits)	2
411200	Leather; further prepared after tanning or crusting, including parchment dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14	2
411310	Leather; further prepared after tanning or crusting, including parchment-dressed leather, without hair on, whether or not split, other than leather of heading 41.14, of goats and kids	2
411320	Leather; further prepared after tanning or crusting, including parchment-dressed leather, without hair on, whether or not split, other than leather of heading 41.14, of swine	2
411330	Leather; further prepared after tanning or crusting, including parchment-dressed leather, of reptiles, whether or not split, other than leather of heading 41.14	2
411390	Leather; further prepared after tanning or crusting, including parchment-dressed leather, of animals (other than sheep and lambs, goats and kids, swine and reptiles), without wool or hair on, whether or not split, other than leather of heading 41.14	2
411410	Leather; chamois (including combination chamois)	2
411420	Leather; patent leather and laminated patent leather; metallised leather	2
411510	Leather; composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	2
411520	Leather; parings and other waste, of leather or composition leather; not suitable for the manufacture of leather articles; leather dust, powder and flour	2
420100	Saddlery and harness; for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any materials	3
420211	Cases and containers; trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of leather, of composition leather or of patent	3
420212	Cases and containers; trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics or of textile materials	3

42021 9	Cases and containers; trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of vulcanised fibre or of paperboard	3
42022 1	Cases and containers; handbags (whether or not with shoulder strap and including those without handle), with outer surface of leather, of composition leather or of patent leather	3

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlemen t Group</b>
42022 2	Cases and containers; handbags (whether or not with shoulder strap and including those without handle), with outer surface of plastic sheeting or of textile materials	3
42022 9	Cases and containers; handbags (whether or not with shoulder strap and including those without handle), with outer surface of vulcanised fibre or of paperboard	3
42023 1	Cases and containers; of a kind normally carried in the pocket or in the handbag, with outer surface of leather or composition leather or of patent leather	3
42023 2	Cases and containers; of a kind normally carried in the pocket or in the handbag, with outer surface of plastic sheeting or of textile materials	3
42023 9	Cases and containers; of a kind normally carried in the pocket or in the handbag, with outer surface of vulcanised fibre or paperboard	3
42029 1	Cases and containers; with outer surface of leather, of composition leather or of patent leather, n.e.s. in heading no. 4202	3
42029 2	Cases and containers; with outer surface of plastic sheeting or of textile materials, n.e.s. in heading no. 4202	3
42029 9	Cases and containers; with outer surface of vulcanised fibre or paperboard, n.e.s. in heading no. 4202	3
42031 0	Apparel; articles of apparel, of leather or of composition leather	3
42032 1	Clothing accessories; gloves, mittens and mitts, specially designed for use in sports, of leather or composition leather, padded	3

42032 9	Clothing accessories; gloves, mittens and mitts, n.e.s. in heading no. 4203, of leather or composition leather, not specially designed for use in sports	3
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<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
420330	Clothing accessories; belts and bandoliers, of leather or of composition leather	3
420340	Clothing accessories; of leather or of composition leather, n.e.s. in heading no. 4203	3
420500	Leather articles; n.e.s. in chapter 42, of leather or composition leather	3
420600	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	3
430110	Furskins; raw, of mink, whole, with or without head, tail or paws	3
430130	Furskins; raw, of Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	3
430160	Furskins; raw, of fox, whole, with or without head, tail or paws	3
430180	Furskins; raw, of animals n.e.s. in heading no. 4301, whole, with or without head, tail or paws (excluding goods of heading no. 4101, 4102 and 4103)	3
430190	Furskins; raw, heads, tails, paws and other pieces or cuttings, suitable for furrier's use, excluding goods of heading no. 4101, 4102 and 4103	3
430211	Furskins; tanned or dressed, of mink, whole, with or without head, tail or paws, not assembled	3
430219	Furskins; tanned or dressed, whole, with or without head, tail or paws, not assembled, n.e.s. in heading no. 4302, excluding goods of heading no. 4303	3
430220	Furskins; tanned or dressed, heads, tails, paws and other pieces or cuttings, not assembled, excluding goods of heading no. 4303	3
430230	Furskins; tanned or dressed, whole skins and pieces or cuttings thereof, assembled, excluding goods of heading no. 4303	3
430310	Furskin articles; apparel and clothing accessories	3
430390	Furskin articles; other than apparel and clothing accessories	3

43040 0	Fur, artificial; articles thereof	3
44011 1	Wood; for fuel, in logs, in billets, in twigs, in faggots or similar forms, whether or not agglomerated, coniferous	3

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
440112	Wood; for fuel, in logs, in billets, in twigs, in faggots or similar forms, whether or not agglomerated, non-coniferous	3
440121	Wood; in chips or particles, coniferous	3
440122	Wood; in chips or particles, non-coniferous	3
440131	Wood; for fuel, sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms; wood pellets	3
440139	Wood; for fuel, sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms; other than wood pellets	3
440140	Wood; for fuel, sawdust and wood waste and scrap, not agglomerated	3
440210	Wood; charcoal of bamboo (including shell or nut charcoal), whether or not agglomerated	3
440290	Wood; charcoal of wood other than bamboo (including shell or nut charcoal), whether or not agglomerated	3
440311	Wood; coniferous species, in the rough, whether or not stripped of bark or sapwood, or roughly squared; treated with paint, stains, creosote or other preservatives	3
440312	Wood; non-coniferous species, in the rough, whether or not stripped of bark or sapwood, or roughly squared; treated with paint, stains, creosote or other preservatives	3
440321	Wood; coniferous species, of pine ( <i>Pinus</i> spp.), in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated, of which any cross-sectional dimension is 15 cm or more	3
440322	Wood; coniferous species, of pine ( <i>Pinus</i> spp.), in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated, of which any cross-sectional dimension is less than 15 cm	3
440323	Wood; coniferous species, of fir ( <i>Abies</i> spp.) and spruce ( <i>Picea</i> spp.), in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated, of which any cross-sectional dimension is 15 cm or more	3

Code HS 2017	Description	Dismantlemen t Group
44032 4	Wood; coniferous species, of fir ( <i>Abies</i> spp.) and spruce ( <i>Picea</i> spp.), in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated, of which any cross-sectional dimension is less than 15 cm	3
44032 5	Wood; coniferous species n.e.c in headings 4403.21 or 4403.23, in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated, of which any cross-sectional dimension is 15 cm or more	3
44032 6	Wood; coniferous species n.e.c in headings 4403.22 or 4403.24, in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated, of which any cross-sectional dimension is less than 15 cm	3
44034 1	Wood, tropical; dark red meranti, light red meranti and meranti bakau, in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated	3
44034 9	Wood, tropical; (as specified in subheading note 1, chapter 44, customs tariff), n.e.s. in item no. 4403.41, in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated	3
44039 1	Wood; oak, in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated	3
44039 3	Wood; of beech ( <i>Fagus</i> spp.), in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated, of which any cross-sectional dimension is 15 cm or more	3
44039 4	Wood; of beech ( <i>Fagus</i> spp.), in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated, of which any cross-sectional dimension is less than 15 cm	3

Code HS 2017	Description	Dismantlemen t Group
44039 5	Wood; of birch ( <i>Betula</i> spp.), in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated, of which any cross-sectional dimension is 15 cm or more	3
44039 6	Wood; of birch ( <i>Betula</i> spp.), in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated, of which any cross-sectional dimension is less than 15 cm	3
44039 7	Wood; of poplar and aspen ( <i>Populus</i> spp.), in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated	3
44039 8	Wood; of eucalyptus ( <i>Eucalyptus</i> spp.), in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated	3
44039 9	Wood; in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated, n.e.s. in heading no. 4403	3
44041 0	Wood; coniferous, split poles, piles, pickets, stakes, pointed but not sawn lengthwise; sticks for umbrellas, tool handles etc, roughly trimmed but not turned or bent; chipwood etc, hoopwood	3
44042 0	Wood; non-coniferous, split poles, piles, pickets, stakes, pointed but not sawn lengthwise; sticks for umbrellas, tool handles etc, roughly trimmed but not turned or bent; chipwood etc, hoopwood	3
44050 0	Wood; wood wool and wood flour	3
44061 1	Wood; railway or tramway sleepers (cross-ties), not impregnated, coniferous	3
44061 2	Wood; railway or tramway sleepers (cross-ties), not impregnated, non-coniferous	3
44069 1	Wood; railway or tramway sleepers (cross-ties), impregnated, coniferous	3

44069 2	Wood; railway or tramway sleepers (cross-ties), impregnated, non-coniferous	3
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Code HS 2017	Description	Dismantlement Group
44071 1	Wood; coniferous species, of pine (Pinus spp.), sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm	3
44071 2	Wood; coniferous species, of fir (Abies spp.) and spruce (Picea spp.), sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm	3
44071 9	Wood; coniferous species, other than of pine (Pinus spp.) or fir (Abies spp.) or spruce (Picea spp.), sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm	3
44072 1	Wood; meranti, lauan, seraya, alan, keruing, ramin, kapur, jelutong, teak, jongkong, merbau, kempas; sawn or chipped lengthwise, sliced or peeled, thicker than 6mm	3
44072 2	Wood; okoume, obeche, sapelli, sipo, acajou d'afrique, makore, iroko, tiama, mansonia, ilomba, dibetou, limba, azobe; sawn or chipped lengthwise, sliced or peeled, thicker than 6mm	3
44072 5	Wood, tropical; dark red meranti, light red meranti and meranti bakau, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, thicker than 6mm	3
44072 6	Wood, tropical; white lauan, white meranti, white seraya, yellow meranti and alan, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, thicker than 6mm	3
44072 7	Wood, tropical; sapelli, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, thicker than 6mm	3
44072 8	Wood, tropical; iroko, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, thicker than 6mm	3
44072 9	Wood, tropical; (as specified in subheading note 1, chapter 44, customs tariff), n.e.s. in item no. 4407.2, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, thicker than 6mm	3
44079 1	Wood; oak, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, thicker than 6mm	3
44079 2	Wood; beech, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, thicker than 6mm	3
44079 3	Wood; maple (Acer spp.), sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, thicker than 6mm	3
44079 4	Wood; cherry (Prunus spp.), sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, thicker than 6mm	3

44079 5	Wood; ash ( <i>Fraxinus</i> spp.), sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, thicker than 6mm	3
44079 6	Wood; of birch ( <i>Betula</i> spp.), sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6mm, whether or not planed, sanded or finger-jointed	3

Code HS 2017	Description	Dismantlemen t Group
44079 7	Wood; of poplar and aspen ( <i>Populus</i> spp.), sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6mm, whether or not planed, sanded or finger-jointed	3
44079 9	Wood; sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, thicker than 6mm, n.e.s. in heading no. 4407	3
44081 0	Wood; coniferous, sheets for veneer or plywood, other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, not thicker than 6mm	3
44083 1	Wood, tropical; dark red meranti, light red meranti, meranti bakau, sheets for veneer or plywood, other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, not thicker than 6mm	3
44083 9	Wood, tropical; (as in subheading note 1, chapter 44, customs tariff), n.e.s. in item no. 4408.31, sheets for veneer or plywood, other wood sawn length wise, sliced or peeled, whether or not planed, sanded or finger-jointed, not thicker than 6mm	3
44089 0	Wood; n.e.s. in heading no. 4408, sheets for veneer or plywood, other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, not thicker than 6mm	3
44091 0	Wood; coniferous (including unassembled strips and friezes for parquet flooring), continuously shaped along any edge or face, whether or not planed, sanded or finger-jointed	3
44092 1	Wood; bamboo (including unassembled strips and friezes for parquet flooring), continuously shaped along any edges, ends or faces, whether or not planed, sanded or end-jointed	3
44092 2	Wood; tropical (including unassembled strips and friezes for parquet flooring), continuously shaped along any edges, ends or faces, whether or not planed, sanded or end-jointed	3
44092 9	Wood; non-coniferous other than bamboo (including unassembled strips and friezes for parquet flooring), continuously shaped along any edges, ends or faces, whether or not planed, sanded or end-jointed	3

Code HS 2017	Description	Dismantlement Group
441011	Wood; particle board and similar board of wood, whether or not agglomerated with resins or other organic binding substances, waferboard, including oriented strand board	5
441012	Oriented strand board (OSB) of wood, whether or not agglomerated with resins or other organic binding substances	3
441019	Wood; particle board and similar board of wood, whether or not agglomerated with resins or other organic binding substances, not waferboard or oriented strand board	5
441090	Particle board and similar board; of ligneous materials other than wood, whether or not agglomerated with resins or other organic binding substances	5
441112	Medium density fibreboard (MDF), of a thickness not exceeding 5 mm	5
441113	Medium density fibreboard (MDF), of a thickness exceeding 5 mm but not exceeding 9 mm	5
441114	Medium density fibreboard (MDF), of a thickness exceeding 9 mm	5
441192	Fibreboard (other than MDF) of a density exceeding 0.8g/cm <sup>3</sup> , of wood or other ligneous materials, bonded or not with resins or other organic substances	5
441193	Fibreboard (other than MDF) of a density exceeding 0.5g/cm <sup>3</sup> but not 0.8g/cm <sup>3</sup> , of wood or other ligneous materials, bonded or not with resins or other organic substances	5
441194	Fibreboard (other than MDF) of a density not exceeding 0.5g/cm <sup>3</sup> , of wood or other ligneous materials, bonded or not with resins or other organic substances	5
441210	Plywood, veneered panels and similar laminated wood; of bamboo	5

44123 1	Plywood; consisting only of sheets of wood (not bamboo), each ply 6mm or thinner, with at least one outer ply of tropical wood, (as specified in subheading note 1, chapter 44, customs tariff)	5
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<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlemen t Group</b>
44123 3	Plywood; with sheets of wood only; not bamboo; each ply 6mm or less, with at least one outer ply of alder, ash, beech, birch, cherry, chestnut, elm, eucalyptus, hickory, horse chestnut, lime, maple, oak, plane, poplar, aspen, robinia, tulipwood or walnut	5
44123 4	Plywood; consisting only of sheets of wood (not bamboo), each ply 6mm or thinner, with at least one outer ply of non-coniferous wood not listed in subheading 4412.33	5
44123 9	Plywood; consisting only of sheets of wood (not bamboo), each ply 6mm or thinner, not containing an outer ply of non-coniferous or tropical wood (as specified in subheading note 1, chapter 44, customs tariff)	5
44129 4	Blockboard, laminboard and battenboard (not bamboo, and other than plywood consisting only of sheets of wood each ply 6mm or thinner)	5
44129 9	Plywood; not containing an outer layer of non-coniferous wood, not containing a layer of particle board	5
44130 0	Wood; densified wood, in blocks, plates, strips or profile shapes	5
44140 0	Wooden frames; for paintings, photographs, mirrors or similar objects	5
44151 0	Wood; cases, boxes, crates, drums, similar packings and cable-drums	5
44152 0	Wood; pallets, box pallets and other load boards	5
44160 0	Wood; casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	5

44170 0	Wood; tools, tool bodies, tool handles, broom or brush bodies and handles, boot and shoe lasts and trees, of wood	5
44181 0	Wood; windows, French-windows and their frames	5

Code HS 2017	Description	Dismantlement Group
441820	Wood; doors and their frames and thresholds	5
441840	Wood; shuttering for concrete constructional work	5
441850	Wood; shingles and shakes	5
441860	Wood; posts and beams	5
441873	Wood; assembled flooring panels, of bamboo or with at least the top layer (wear layer) of bamboo	5
441874	Wood; assembled flooring panels, not of bamboo or with at least the top layer (wear layer) of bamboo, for mosaic floors	5
441875	Wood; assembled flooring panels, not of bamboo or with at least the top layer (wear layer) of bamboo, multilayer	5
441879	Wood; assembled flooring panels, other than multilayer or mosaic	5
441891	Wood; builders' joinery and carpentry of wood n.e.c. in heading no. 4418, of bamboo	5
441899	Wood; builders' joinery and carpentry of wood n.e.c. in heading no. 4418, other than of bamboo	5
441911	Tableware and kitchenware, of wood; of bamboo, bread boards, chopping boards and similar boards	5
441912	Tableware and kitchenware, of wood; of bamboo, chopsticks	5
441919	Tableware and kitchenware, of wood; of bamboo, n.e.c. in heading 4419	5
441990	Tableware and kitchenware, of wood; not of bamboo	5
442010	Wood; statuettes and other ornaments of wood	5
442090	Wood; marquetry and inlaid wood, caskets and cases for jewellery or cutlery and similar articles of wood, wooden articles of furniture not falling in chapter 94	5
442110	Wood; clothes hangers	5
442191	Wood; of bamboo, articles n.e.c. in heading no. 4414 to 4420 (excluding clothes hangers)	5

44219 9	Wood; not of bamboo, articles n.e.c. in heading no. 4414 to 4420 (excluding clothes hangers)	5
45011 0	Cork; natural cork, raw or simply prepared	1
45019 0	Cork; waste cork, crushed, granulated or ground cork	1
45020 0	Cork; natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers)	1

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
450310	Cork; corks and stoppers, of natural cork	2
450390	Cork; articles of natural cork other than corks and stoppers	2
450410	Cork; blocks, plates, sheets and strip, tiles of any shape, solid cylinders (including discs), of agglomerated cork (with or without a binding substance)	2
450490	Cork; articles of agglomerated cork (with or without a binding substance), n.e.s. in heading no. 4504	2
460121	Plaiting materials, plaits and similar products of plaiting materials; mats, matting and screens, of bamboo	3
460122	Plaiting materials, plaits and similar products of plaiting materials; mats, matting and screens, of rattan	3
460129	Plaiting materials, plaits and similar products of plaiting materials; mats, matting and screens, of vegetable materials other than bamboo or rattan	3
460192	Plaiting materials, plaits and similar products of plaiting materials; (not mats, matting or screens), of bamboo	3
460193	Plaiting materials, plaits and similar products of plaiting materials; (not mats, matting or screens), of rattan	3
460194	Plaiting materials, plaits and similar products of plaiting materials; (not mats, matting or screens), of vegetable materials other than bamboo or rattan	3
460199	Plaiting materials; products of non-vegetable materials n.e.s. in heading no. 4601	5
460211	Basketwork, wickerwork and other articles; of bamboo, made directly to shape from plaiting materials or made up from goods of heading no. 4601	3

Code HS 2017	Description	Dismantlement Group
460212	Basketwork, wickerwork and other articles; of rattan, made directly to shape from plaiting materials or made up from goods of heading no. 4601	3
460219	Basketwork, wickerwork and other articles; of vegetable materials (not bamboo or rattan), made directly to shape from plaiting materials or made up from goods of heading no. 4601; articles of loofah	3
460290	Basketwork, wickerwork and other articles; of non- vegetable materials, made directly to shape from plaiting materials or made up from goods of heading no. 4601	3
470100	Wood pulp; mechanical wood pulp	1
470200	Wood pulp; chemical wood pulp, dissolving grades	1
470311	Wood pulp; chemical wood pulp, soda or sulphate, (other than dissolving grades), unbleached, of coniferous wood	1
470319	Wood pulp; chemical wood pulp, soda or sulphate, (other than dissolving grades), unbleached, of non- coniferous wood	1
470321	Wood pulp; chemical wood pulp, soda or sulphate, (other than dissolving grades), semi-bleached or bleached, of coniferous wood	1
470329	Wood pulp; chemical wood pulp, soda or sulphate, (other than dissolving grades), semi-bleached or bleached, of non-coniferous wood	1
470411	Wood pulp; chemical wood pulp, sulphite, (other than dissolving grades), unbleached, of coniferous wood	1
470419	Wood pulp; chemical wood pulp, sulphite, (other than dissolving grades), unbleached, of non- coniferous wood	1
470421	Wood pulp; chemical wood pulp, sulphite, (other than dissolving grades), semi-bleached or bleached, of coniferous wood	1
470429	Wood pulp; chemical wood pulp, sulphite, (other than dissolving grades), semi-bleached or bleached, of non-coniferous wood	1
470500	Wood pulp; semi-chemical	1
470610	Pulp; cotton linters pulp	1
470620	Pulp; of fibres derived from recovered (waste and scrap) paper or paperboard	1

47063 0	Pulp; of bamboo	1
47069 1	Pulp; of fibrous cellulosic material (other than wood or cotton linters pulp), mechanical	1
47069 2	Pulp; of fibrous cellulosic material (other than wood or cotton linters pulp), chemical	1

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
470693	Pulp; of fibrous cellulosic material (other than wood or cotton linters pulp), semi-chemical	1
470710	Paper or paperboard; waste and scrap, of unbleached kraft paper or paperboard or of corrugated paper or paperboard	1
470720	Paper or paperboard; waste and scrap, of paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	2
470730	Paper or paperboard; waste and scrap, of paper or paperboard made mainly of mechanical pulp (eg newspapers, journals and similar printed matter)	2
470790	Paper or paperboard; waste and scrap, of paper or paperboard n.e.s. in heading no. 4707 and of unsorted waste and scrap	2
480100	Newsprint; in rolls or sheets	1
480210	Paper and paperboard; hand-made	1
480220	Paper and paperboard; uncoated, of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard, in rolls or sheets	2
480240	Paper and paperboard; wallpaper base, uncoated, in rolls or sheets	2
480254	Paper and paperboard; uncoated, for printing & writing, containing no, or not more than 10% by weight of total fibres obtained by mechanical or chemi-mechanical process, weighing less than 40g/m <sup>2</sup> , in rolls or sheets	1
480255	Paper and paperboard; uncoated, for printing & writing, containing no, or not more than 10% by weight of total fibres obtained by mechanical or chemi-mechanical process, weighing 40g/m <sup>2</sup> to 150g/m <sup>2</sup> , in rolls	1
480256	Paper and paperboard; uncoated, for printing & writing, with no, or not more than 10% weight of all fibre got by mechanical/chemi-mechanical process, weight 40-150g/m <sup>2</sup> , one side not more than 435mm, other side not more than 297mm, unfolded, sheets	1

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
480257	Paper & paperboard; uncoated, writing, printing, graphic, non-perforated punch-cards, punch tape paper, 0-10% wgt mechanical/chemi-mechanical process fibre, except paper of heading no. 4801 or 4803, rolls or sheets, weight between 40-150g/m2 (inclusive)	1
480258	Paper and paperboard; uncoated, containing 0% to 10% by weight mechanical or chemic-mechanical process fibres, weighing more than 150g/m2, strips or rolls over 15cm wide or sheets one side over 36cm, other side over 15cm, unfolded, strips, rolls or sheets	1
480261	Paper & paperboard; uncoated, over 10% by weight of the total fibre content obtained by mechanical or chemic-mechanical process fibres, rolls	1
480262	Paper & paperboard; uncoated, over 10% by weight of the total fibre content obtained by mechanical or chemic-mechanical process fibres, one side not over 435mm & other side not over 297mm unfolded, sheets	1
480269	Paper & paperboard; uncoated, over 10% by weight of the total fibre content obtained by mechanical or chemic-mechanical process fibres, other than rolls or sheets with one side not over 435mm & other side not over 297mm unfolded	1
480300	Tissue, towel, napkin stock or similar; for household or sanitary use, cellulose, wadding webs of cellulose fibres, in rolls exceeding 36cm in width or rectangular sheets with one side more than 36cm in unfolded state	3
480411	Kraft paper and paperboard; kraftliner, uncoated, unbleached, in rolls or sheets, other than that of heading no. 4802 or 4803	2
480419	Kraft paper and paperboard; kraftliner, uncoated, bleached, in rolls or sheets, other than that of heading no. 4802 or 4803	2
480421	Kraft paper and paperboard; sack kraft paper, uncoated, unbleached, in rolls or sheets, other than that of heading no. 4802 or 4803	2
480429	Kraft paper and paperboard; sack kraft paper, uncoated, bleached, in rolls or sheets, other than that of heading no. 4802 or 4803	2

Code HS 2017	Description	Dismantlemen t Group
48043 1	Kraft paper and paperboard; uncoated, unbleached, weight 150g/m <sup>2</sup> or less, in rolls or sheets, other than that of heading no. 4802 or 4803	2
48043 9	Kraft paper and paperboard; uncoated, bleached, weight 150g/m <sup>2</sup> or less, in rolls or sheets, other than that of heading no. 4802 or 4803	1
48044 1	Kraft paper and paperboard; uncoated, unbleached, weight more than 150g/m <sup>2</sup> but less than 225g/m <sup>2</sup> , in rolls or sheets, other than that of heading no. 4802 or 4803	2
48044 2	Kraft paper and paperboard; uncoated, weight between 150 and 225g/m <sup>2</sup> , bleached uniformly throughout, more than 95% of total fibre content consists of chemically processed wood fibres, in rolls or sheets	2
48044 9	Kraft paper and paperboard; uncoated, weight more than 150g/m <sup>2</sup> but less than 225g/m <sup>2</sup> , in rolls or sheets, n.e.s. in item no. 4804.4, other than that of heading no. 4802 or 4803	2
48045 1	Kraft paper and paperboard; uncoated, unbleached, weight 225g/m <sup>2</sup> or more, in rolls or sheets, other than that of heading no. 4802 or 4803	2
48045 2	Kraft paper and paperboard; uncoated, weight 225g/m <sup>2</sup> or more, bleached uniformly throughout, more than 95% of total fibre content consists of chemically processed wood fibres, in rolls or sheets	2

Code HS 2017	Description	Dismantlement Group
480459	Kraft paper and paperboard; uncoated, weight 225g/m <sup>2</sup> or more, in rolls or sheets, n.e.s. in item no. 4804.5, other than that of heading no. 4802 or 4803	2
480511	Paper and paperboard; uncoated, semi-chemical fluting paper, rolls or sheets	2
480512	Paper and paperboard; uncoated, straw fluting paper, rolls or sheets	2
480519	Paper and paperboard; uncoated, fluting paper other than semi-chemical or straw, rolls or sheets	2
480524	Paper & paperboard; uncoated, testliner (recycled linerboard), weight 150g/m <sup>2</sup> , or less, in rolls or sheets	2
480525	Paper & paperboard; uncoated, testliner (recycled linerboard), weight over 150g/m <sup>2</sup> , in rolls or sheets	2
480530	Paper and paperboard; sulphite wrapping paper, uncoated, in rolls or sheets	2
480540	Paper and paperboard; filter paper and paperboard, uncoated, in rolls or sheets	2
480550	Paper and paperboard; felt paper and paperboard, uncoated, in rolls or sheets	2
480591	Paper and paperboard; uncoated, weight 150g/m <sup>2</sup> or less, in rolls or sheets, n.e.c. in heading no.4805	2
480592	Paper and paperboard; uncoated, weight more than 150g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> , in rolls or sheets, n.e.c. in heading no. 4805	2
480593	Paper and paperboard; uncoated, weight 225/m <sup>2</sup> or more, in rolls or sheets, n.e.c. in heading no. 4805	2
480610	Paper; vegetable parchment, in rolls or sheets	2
480620	Paper; greaseproof papers, in rolls or sheets	2

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
480630	Paper; tracing papers, in rolls or sheets	2
480640	Paper; glassine and other glazed transparent or translucent papers, in rolls or sheets	2
480700	Paper and paperboard; composite (made by sticking layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	2
480810	Paper and paperboard; corrugated (with or without glued flat surface sheets), whether or not perforated, in rolls or sheets, other than that of heading no. 4803 or 4818	1
480840	Paper and paperboard; kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets, other than paper of heading 4803	1
480890	Paper and paperboard; (other than kraft paper), whether or not embossed or perforated, in rolls or sheets, other than that of heading no. 4803 or 4818	1
480920	Paper; self-copy paper, whether or not printed, in rolls exceeding 36cm wide or in rectangular sheets with at least one side exceeding 36cm in unfolded state	1
480990	Paper; copying and transfer paper (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls exceeding 36cm wide or rectangular sheets with a side exceeding 36cm	1
481013	Paper and paperboard; coated with kaolin or other inorganic substances, for printing & writing, graphics, containing no, or not more than 10% by weight of total fibres obtained by mechanical or chemi-mechanical process, in rolls	1
481014	Paper and paperboard; coated with kaolin or other inorganic substances, for printing/writing/graphics, having 10% or less by weight of total fibres got mechanical/chemi-mechanical process,sheets, sides 435mm or less by 297mm or less, unfolded,	1

Code HS 2017	Description	Dismantlement Group
481019	Paper and paperboard; coated with kaolin or other inorganic substances, for printing/writing/graphics, having 10% or less by weight of total fibres got by mechanical/chemi- mechanical process, sides exceeding 435mm and 297mm, unfolded, sheets	1
481022	Paper and paperboard; coated with kaolin or other inorganic substances only, having more than 10% of mechanical or chemi-mechanical processed fibres, for writing, printing or other graphic purposes, light-weight coated paper, in rolls or sheets	2
481029	Paper and paperboard; coated with kaolin or other inorganic substances only, having more than 10% of mechanically processed fibres, (excluding light- weight paper), for writing, printing or other graphic purposes, in rolls or sheets	2
481031	Kraft paper and paperboard; uniformly bleached throughout, coated with inorganic substances, more than 95% of chemically processed wood fibres, weight 150g/m <sup>2</sup> or less, for non-graphic purposes, in rolls or sheets	2
481032	Kraft paper and paperboard; uniformly bleached throughout, coated with inorganic substances, more than 95% of chemically processed wood fibres, weight more than 150g/m <sup>2</sup> , for non-graphic purposes, in rolls or sheets	2
481039	Kraft paper and paperboard; coated with kaolin or other inorganic substances only, for non-graphic purposes, n.e.s. in item no. 4810.31 and 4810.32, in rolls or sheets	2
481092	Paper and paperboard; multi-ply, coated with kaolin or other inorganic substances only, for non- graphic purposes, n.e.c. in heading no. 4810, in rolls or sheets	1
481099	Paper and paperboard; coated with inorganic substances only, whether or not surface-coloured, surface-decorated or printed, n.e.s. in heading no. 4810, in rolls or sheets	1

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
48110	Paper and paperboard; tarred, bituminised or asphalted, in rolls or sheets, other than goods of heading no. 4803, 4809, 4810 or 4818	2
481141	Paper and paperboard; self-adhesive, in rolls or sheets, other than goods of heading no. 4803, 4809, 4810 or 4818	2
481149	Paper and paperboard; gummed or adhesive paper and paperboard (excluding self-adhesive), in rolls or sheets, other than goods of heading no. 4803, 4809, 4810 or 4818	2
481151	Paper and paperboard; coated, impregnated or covered with plastics (excluding adhesives), bleached, weighing more than 150g/m <sup>2</sup> , other than goods of heading no. 4803, 4809, 4810 or 4818	2
481159	Paper and paperboard; coated, impregnated or covered with plastics (excluding adhesives), other than bleached and weighing more than 150g/m <sup>2</sup> , not goods of heading no. 4803, 4809, 4810 or 4818	2
481160	Paper and paperboard; coated or impregnated with wax, paraffin wax, stearin, oil or glycerol, other than goods of heading no. 4803, 4809, 4810 or 4818	2
481190	Paper, paperboard, cellulose wadding and webs of soft cellulose fibres; coated, impregnated, covered, surface-decorated or surface-coloured, n.e.s. in chapter 48, in rolls or sheets	2
481200	Paper pulp; filter blocks, slabs and plates of paper pulp	2
481310	Paper, cigarette; in the form of booklets or tubes	2
481320	Paper, cigarette; in rolls of a width not exceeding 5cm	3
481390	Paper, cigarette; (other than in rolls of a width not exceeding 5cm, or in booklets or tubes)	2
481420	Wallpaper and similar wall coverings; coated or covered on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	3
481490	Wallpaper and similar wall coverings and window transparencies; of paper, n.e.s. in heading no. 4814	3
481620	Paper; self-copy paper (other than those of heading no. 4809), whether or not put up in boxes	3

48169 0	Paper; carbon paper and other copying or transfer papers (other than those of heading no. 4809), n.e.s. in item no. 4816.10, 4816.20 or 4816.30	3
48171 0	Paper and paperboard; envelopes	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
481720	Paper and paperboard; letter cards, plain postcards and correspondence cards	3
481730	Paper and paperboard; boxes, pouches, wallets and writing compendiums containing an assortment of paper stationery	3
481810	Paper; toilet paper	5
481820	Paper articles; handkerchiefs, cleansing or facial tissues and towels	5
481830	Paper articles; tablecloths and serviettes, of paper, cellulose wadding or fibres	5
481850	Paper articles; apparel and clothing accessories of paper, cellulose wadding or fibres	5
481890	Paper articles; articles of paper, cellulose wadding or fibres n.e.s. in heading no. 4818	5
481910	Paper and paperboard; cartons, boxes and cases, of corrugated paper or paperboard	5
481920	Paper and paperboard; folding cartons, boxes and cases, of non-corrugated paper or paperboard	3
481930	Paper and paperboard; sacks and bags of paper, paperboard, cellulose wadding or fibres, having a base of a width of 40cm or more	3
481940	Paper and paperboard; sacks and bags, including cones, of paper, paperboard, cellulose wadding or fibres, having a base width less than 40cm	5
481950	Paper and paperboard; packing containers, including record sleeves, of paper, paperboard, cellulose wadding or fibres, n.e.s. in heading no. 4819	5
481960	Paper and paperboard; box files, letter trays, storage boxes and similar articles, used in offices, shops or the like of paper, paperboard, cellulose wadding or webs of cellulose fibres	5
482010	Paper and paperboard; registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	5
482020	Paper and paperboard; exercise books	5
482030	Paper and paperboard; binders, folders and file covers	5
482040	Paper and paperboard; manifold business forms and interleaved carbon sets	5

48205 0	Paper and paperboard; albums for samples or for collections	3
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Code HS 2017	Description	Dismantlement Group
482090	Paper or paperboard; stationery n.e.s. in heading no. 4820	3
482110	Paper and paperboard; labels or all kinds, printed	5
482190	Paper and paperboard; labels of all kinds, unprinted	5
482210	Paper pulp, paper or paperboard; bobbins, spools, cops and similar supports, of a kind used for winding textile yarn (whether or not perforated or hardened)	2
482290	Paper pulp, paper or paperboard; bobbins, spools, cops and similar supports, other than of a kind used for winding textile yarn (whether or not perforated or hardened)	2
482320	Paper and paperboard; filter paper and paperboard	3
482340	Paper and paperboard; rolls, sheets and dials, printed for self-recording apparatus	3
482361	Paper and paperboard; trays, dishes, plates, cups and the like, of bamboo paper or paperboard	5
482369	Paper and paperboard; trays, dishes, plates, cups and the like, of paper or paperboard other than of bamboo	5
482370	Paper pulp; moulded or pressed articles or paper pulp	5
482390	Paper, paperboard, cellulose wadding or fibres; articles n.e.s. in heading no. 4823	5
490110	Printed matter; in single sheets, whether or not folded	1
490191	Printed matter; dictionaries, encyclopaedias and serial instalments thereof	1
490199	Printed matter; books, brochures, leaflets and similar printed matter n.e.s. in item no. 4901.10 or 4901.91	1
490210	Newspapers, journals and periodicals; whether or not illustrated or containing advertising material, appearing at least four times a week	1

49029 0	Newspapers, journals and periodicals; whether or not illustrated or containing advertising material, appearing less frequently than four times a week	1
49030 0	Printed matter; children's picture, drawing or colouring books	1
49040 0	Music; printed or in manuscript, whether or not bound or illustrated	1
49051 0	Globes; printed	1

Code HS 2017	Description	Dismantlement Group
490591	Maps and hydrographic or similar charts; printed in book form, including atlases, topographical plans and similar	1
490599	Maps and hydrographic or similar charts; (printed other than in book form), including wall maps, topographical plans and similar	1
490600	Plans and drawings; for architectural, engineering, industrial, commercial, topographical or similar, being originals drawn by hand; hand-written texts; photographic reproductions; their carbon copies	2
490700	Unused postage, revenue or similar stamps of current or new issue in the country to which destined; stamp-impressed paper; cheque forms; banknotes, stock, share or bond certificates and the like	3
490810	Printed matter; transfers (decalcomanias), vitrifiable	3
490890	Printed matter; transfers (decalcomanias), other than vitrifiable	3
490900	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	3
491000	Calendars; printed, of any kind, including calendar blocks	5
491110	Printed matter; trade advertising material, commercial catalogues and the like	5
491191	Printed matter; pictures, designs and photographs, n.e.s. in item no. 4911.10	3
491199	Printed matter; n.e.s. in heading no. 4911	5
500100	Silk; silk-worm cocoons suitable for reeling	5
500200	Silk; raw silk (not thrown)	3
500300	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock)	5
500400	Silk; yarn (other than yarn spun from silk waste), not put up for retail sale	2
500500	Silk; yarn spun from silk waste, not put up for retail sale	2
500600	Silk yarn and yarn spun from silk waste; put up for retail sale, and silk-worm gut	3
500710	Silk; woven fabrics of noil silk	3
500720	Silk; woven fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	3
500790	Silk; woven fabrics n.e.s. in heading no. 5007	3
510111	Wool; (not carded or combed), greasy (including fleece-washed wool), shorn	2
510119	Wool; (other than shorn), greasy (including fleece-washed wool), not carded or combed	2

51012 1	Wool; (not carded or combed), degreased, (not carbonised), shorn	2
51012 9	Wool; (not carded or combed), degreased, (not carbonised), (other than shorn)	2
51013 0	Wool; (not carded or combed), carbonised	2
51021 1	Hair; fine animal hair, not carded or combed, of kashmir (cashmere) goats	1
51021 9	Hair; fine animal hair, not carded or combed, other than of kashmir (cashmere) goats	1
51022 0	Hair; coarse animal hair, not carded or combed	1

Code HS 2017	Description	Dismantlement Group
510310	Wool and hair; noils of wool or of fine animal hair, including yarn waste, but excluding garnetted	1
510320	Wool and hair; waste of wool or of fine animal hair, including yarn waste, but excluding garnetted stock and noils of wool or of fine animal hair	1
510330	Wool and hair; waste of coarse animal hair, including yarn waste, but excluding garnetted stock	1
510400	Wool and hair; garnetted stock of wool or of fine or coarse animal hair	5
510510	Wool; carded	5
510521	Wool; wool tops and other combed wool, in fragments	5
510529	Wool; wool tops and other combed wool, other than in fragments	5
510531	Hair; fine animal hair, carded or combed, of kashmir (cashmere) goats	1
510539	Hair; fine animal hair, carded or combed, other than of kashmir (cashmere) goats	1
510540	Hair; coarse animal hair, carded or combed	1
510610	Yarn; of carded wool, containing 85% or more by weight of wool, not put up for retail sale	2
510620	Yarn; of carded wool, containing less than 85% by weight of wool, not put up for retail sale	1
510710	Yarn; of combed wool, containing 85% or more by weight of wool, not put up for retail sale	2
510720	Yarn; of combed wool, containing less than 85% by weight of wool, not put up for retail sale	2
510810	Yarn; of fine animal hair, carded, not put up for retail sale	2
510820	Yarn; of fine animal hair, combed, not put up for retail sale	2
510910	Yarn; of wool or of fine animal hair, containing 85% or more by weight of wool or fine animal hair, put up for retail sale	1
510990	Yarn; of wool or of fine animal hair, containing less than 85% by weight of wool or fine animal hair, put up for retail sale	1
511000	Yarn; of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	1
511111	Fabrics, woven; of carded wool or of carded fine animal hair, containing 85% or more by weight of wool or of fine animal hair, of a weight not exceeding 300g/m <sup>2</sup>	3
511119	Fabrics, woven; of carded wool or of carded fine animal hair, containing 85% or more by weight of wool or of fine animal hair, of a weight exceeding 300g/m <sup>2</sup>	5
511120	Fabrics, woven; of carded wool or carded fine animal hair, containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with man-made filaments	3

5113 0	Fabrics, woven; of carded wool or carded fine animal hair, containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with man-made staple fibres	3
5119 0	Fabrics, woven; of carded wool or carded fine animal hair, containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with fibres n.e.s. in heading no. 5111	3

Code HS 2017	Description	Dismantlement Group
511211	Fabrics, woven; of combed wool or combed fine animal hair, containing 85% or more by weight of wool or fine animal hair, of a weight not exceeding 200g/m <sup>2</sup>	5
511219	Fabrics, woven; of combed wool or combed fine animal hair, containing 85% or more by weight of wool or fine animal hair, of a weight exceeding 200g/m <sup>2</sup>	3
511220	Fabrics, woven; of combed wool or combed fine animal hair, containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with man-made filaments	5
511230	Fabrics, woven; of combed wool or combed fine animal hair, containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with man-made staple fibres	3
511290	Fabrics, woven; of combed wool or combed fine animal hair, containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with fibres n.e.s. in heading no. 5112	5
511300	Fabrics, woven; of coarse animal hair or of horsehair	5
520100	Cotton; not carded or combed	2
520210	Cotton; yarn waste (including thread waste)	2
520291	Cotton; garnetted stock waste	2
520299	Cotton; waste other than garnetted stock and yarn (including thread) waste	2
520300	Cotton; carded or combed	2
520411	Cotton; sewing thread, containing 85% or more by weight of cotton, not put up for retail sale	5
520419	Cotton; sewing thread, containing less than 85% by weight of cotton, not put up for retail sale	5
520420	Cotton; sewing thread, put up for retail sale	5
520511	Cotton yarn; (not sewing thread), single, of uncombed fibres, 85% or more by weight of cotton, measuring 714.29 decitex or more, (not exceeding 14 metric number), not for retail sale	5
520512	Cotton yarn; (not sewing thread), single, of uncombed fibres, 85% or more by weight of cotton, less than 714.29 but not less than 232.56 decitex (exceeding 14 but not exceeding 43 metric number), not for retail sale	5
520513	Cotton yarn; (not sewing thread), single, of uncombed fibres, 85% or more by weight of cotton, less than 232.56 but not less than 192.31 decitex (exceeding 43 but not exceeding 52 metric number), not for retail sale	5
520514	Cotton yarn; (not sewing thread), single, of uncombed fibres, 85% or more by weight of cotton, less than 192.31 but not less than 125 decitex (exceeding 52 but not exceeding 80 metric number), not for retail sale	5

52051 5	Cotton yarn; (not sewing thread), single, of uncombed fibres, 85% or more by weight of cotton, measuring less than 125 decitex (exceeding 80 metric number), not for retail sale	5
52052 1	Cotton yarn; (not sewing thread), single, of combed fibres, 85% or more by weight of cotton, measuring 714.29 decitex or more, (not exceeding 14 metric number), not for retail sale	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
52052 2	Cotton yarn; (not sewing thread), single, of combed fibres, 85% or more by weight of cotton, less than 714.29 but not less than 232.56 decitex (exceeding 14 but not exceeding 43 metric number), not for retail sale	5
52052 3	Cotton yarn; (not sewing thread), single, of combed fibres, 85% or more by weight of cotton, less than 232.56 but not less than 192.31 decitex (exceeding 43 but not exceeding 52 metric number), not for retail sale	5
52052 4	Cotton yarn; (not sewing thread), single, of combed fibres, 85% or more by weight of cotton, less than 192.31 but not less than 125 decitex (exceeding 52 but not exceeding 80 metric number), not for retail sale	5
52052 6	Cotton yarn; (not sewing thread), single, of combed fibres, 85% or more by weight of cotton, less than 125 but not less than 106.38 decitex (over 80 but not over 94 metric number), not for retail sale	5
52052 7	Cotton yarn; (not sewing thread), single, of combed fibres, 85% or more by weight of cotton, less than 106.38 but not less than 83.33 decitex (over 94 but not over 120 metric number), not for retail sale	5
52052 8	Cotton yarn; (not sewing thread), single, of combed fibres, 85% or more by weight of cotton, measuring less than 83.33 decitex (exceeding 120 metric number), not for retail sale	5
52053 1	Cotton yarn; (not sewing thread), multiple or cabled, of uncombed fibres, 85% or more by weight of cotton, 714.29 decitex or more (not exceeding 14 metric number) per single yarn, not for retail sale	5
52053 2	Cotton yarn; (not sewing thread), multiple or cabled, of uncombed fibres, 85% or more by weight of cotton, 714.28 to 232.56 decitex (15 to 43 metric number) per single yarn, not for retail sale	5
52053 3	Cotton yarn; (not sewing thread), multiple or cabled, of uncombed fibres, 85% or more by weight of cotton, 232.55 to 192.31 decitex (44 to 52 metric number) per single yarn, not for retail sale	5
52053 4	Cotton yarn; (not sewing thread), multiple or cabled, of uncombed fibres, 85% or more by weight of cotton, 192.30 to 125 decitex (53 to 80 metric number) per single yarn, not for retail sale	5
52053 5	Cotton yarn; (not sewing thread), multiple or cabled, of uncombed fibres, 85% or more by weight of cotton, less than 125 decitex (exceeding 80 metric number), per single yarn, not for retail sale	5
52054 1	Cotton yarn; (not sewing thread), multiple or cabled, of combed fibres, 85% or more by weight of cotton, 714.29 decitex or more (not exceeding 14 metric number) per single yarn, not for retail sale	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
52054 2	Cotton yarn; (not sewing thread), multiple or cabled, of combed fibres, 85% or more by weight of cotton, 714.28 to 232.56 decitex (15 to 43 metric number) per single yarn, not for retail sale	5
52054 3	Cotton yarn; (not sewing thread), multiple or cabled, of combed fibres, 85% or more by weight of cotton, 232.55 to 192.31 decitex (44 to 52 metric number) per single yarn, not for retail sale	5
52054 4	Cotton yarn; (not sewing thread), multiple or cabled, of combed fibres, 85% or more by weight of cotton, 192.30 to 125 decitex (53 to 80 metric number) per single yarn, not for retail sale	5
52054 6	Cotton yarn; (not sewing thread), multiple or cabled, of combed fibres, 85% or more by weight of cotton, 124 to 106.38 decitex (81 to 94 metric number) per single yarn, not for retail sale	5
52054 7	Cotton yarn; (not sewing thread), multiple or cabled, of combed fibres, 85% or more by weight of cotton, 106.37 to 83.33 decitex (95 to 120 metric number) per single yarn, not for retail sale	5
52054 8	Cotton yarn; (not sewing thread), multiple or cabled, of combed fibres, 85% or more by weight of cotton, less than 83.33 decitex (exceeding 120 metric number) per single yarn, not for retail sale	5
52061 1	Cotton yarn; (not sewing thread), single, of uncombed fibres, less than 85% by weight of cotton, measuring 714.29 decitex or more (not exceeding 14 metric number), not for retail sale	5
52061 2	Cotton yarn; (not sewing thread), single, of uncombed fibres, less than 85% by weight of cotton, less than 714.29 but not less than 232.56 decitex (exceeding 14 but not exceeding 43 metric number), not for retail sale	5
52061 3	Cotton yarn; (not sewing thread), single, of uncombed fibres, less than 85% by weight of cotton, less than 232.56 but not less than 192.31 decitex (exceeding 43 but not exceeding 52 metric number), not for retail sale	5
52061 4	Cotton yarn; (not sewing thread), single, of uncombed fibres, less than 85% by weight of cotton, less than 192.31 but not less than 125 decitex (exceeding 52 but not exceeding 80 metric number), not for retail sale	5
52061 5	Cotton yarn; (not sewing thread), single, of uncombed fibres, less than 85% by weight of cotton, measuring less than 125 decitex (exceeding 80 metric number), not for retail sale	5

52062 1	Cotton yarn; (not sewing thread), single, of combed fibres, less than 85% by weight of cotton, measuring 714.29 decitex or more, (not exceeding 14 metric number), not for retail sale	5
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<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
52062 2	Cotton yarn; (not sewing thread), single, of combed fibres, less than 85% by weight of cotton, less than 714.29 but not less than 232.56 decitex (exceeding 14 but not exceeding 43 metric number), not for retail sale	5
52062 3	Cotton yarn; (not sewing thread), single, of combed fibres, less than 85% by weight of cotton, less than 232.56 but not less than 192.31 decitex (exceeding 43 but not exceeding 52 metric number), not for retail sale	5
52062 4	Cotton yarn; (not sewing thread), single, of combed fibres, less than 85% by weight of cotton, less than 192.31 but not less than 125 decitex (exceeding 52 but not exceeding 80 metric number), not for retail sale	5
52062 5	Cotton yarn; (not sewing thread), single, of combed fibres, less than 85% by weight of cotton, measuring less than 125 decitex (exceeding 80 metric number), not for retail sale	5
52063 1	Cotton yarn; (not sewing thread), multiple or cabled, of uncombed fibres, less than 85% by weight of cotton, 714.29 decitex or more (not exceeding 14 metric number) per single yarn, not for retail sale	5
52063 2	Cotton yarn; (not sewing thread), multiple or cabled, of uncombed fibres, less than 85% by weight of cotton, 714.28 to 232.56 decitex (15 to 43 metric number) per single yarn, not for retail sale	5
52063 3	Cotton yarn; (not sewing thread), multiple or cabled, of uncombed fibres, less than 85% by weight of cotton, 232.55 to 192.31 decitex (44 to 52 metric number) per single yarn, not for retail sale	5
52063 4	Cotton yarn; (not sewing thread), multiple or cabled, of uncombed fibres, less than 85% by weight of cotton, 192.30 to 125 decitex (53 to 80 metric number) per single yarn, not for retail sale	5
52063 5	Cotton yarn; (not sewing thread), multiple or cabled, of uncombed fibres, less than 85% by weight of cotton, less than 125 decitex (exceeding 80 metric number) per single yarn, not for retail sale	5
52064 1	Cotton yarn; (not sewing thread), multiple or cabled, of combed fibres, less than 85% by weight of cotton, 714.29 decitex or more (not exceeding 14 metric number) per single yarn, not for retail sale	5
52064 2	Cotton yarn; (not sewing thread), multiple or cabled, of combed fibres, less than 85% by weight of cotton, 714.28 to 232.56 decitex (15 to 43 metric number) per single yarn, not for retail sale	5
52064 3	Cotton yarn; (not sewing thread), multiple or cabled, of combed fibres, less than 85% by weight of cotton, 232.55 to 192.31 decitex (44 to 52 metric number) per single yarn, not for retail sale	5

Code HS 2017	Description	Dismantlement Group
520644	Cotton yarn; (not sewing thread), multiple or cabled, of combed fibres, less than 85% by weight of cotton, 192.30 to 125 decitex (53 to 80 metric number) per single yarn, not for retail sale	5
520645	Cotton yarn; (not sewing thread), multiple or cabled, of combed fibres, less than 85% by weight of cotton, less than 125 decitex (exceeding 80 metric number) per single yarn, not for retail sale	5
520710	Cotton yarn; (not sewing thread), containing 85% or more by weight of cotton, put up for retail sale	5
520790	Cotton yarn; (not sewing thread), containing less than 85% by weight of cotton, put up for retail sale	5
520811	Fabrics, woven; containing 85% or more by weight of cotton, unbleached, plain weave, weighing not more than 100g/m <sup>2</sup>	5
520812	Fabrics, woven; containing 85% or more by weight of cotton, unbleached, plain weave, weighing more than 100g/m <sup>2</sup> but not more than 200g/m <sup>2</sup>	5
520813	Fabrics, woven; containing 85% or more by weight of cotton, unbleached, 3-thread or 4-thread twill, including cross twill, weighing not more than 200g/m <sup>2</sup>	5
520819	Fabrics, woven; containing 85% or more by weight of cotton, unbleached, of weaves n.e.s. in item no. 5208.1, weighing not more than 200g/m <sup>2</sup>	5
520821	Fabrics, woven; containing 85% or more by weight of cotton, bleached, plain weave, weighing not more than 100g/m <sup>2</sup>	5
520822	Fabrics, woven; containing 85% or more by weight of cotton, bleached, plain weave, weighing more than 100g/m <sup>2</sup> but not more than 200g/m <sup>2</sup>	5
520823	Fabrics, woven; containing 85% or more by weight of cotton, bleached, 3-thread or 4-thread twill, including cross twill, weighing not more than 200g/m <sup>2</sup>	5
520829	Fabrics, woven; containing 85% or more by weight of cotton, bleached, of weaves n.e.s. in item no. 5208.2, weighing not more than 200g/m <sup>2</sup>	5
520831	Fabrics, woven; containing 85% or more by weight of cotton, dyed, plain weave, weighing not more than 100g/m <sup>2</sup>	5
520832	Fabrics, woven; containing 85% or more by weight of cotton, dyed, plain weave, weighing more than 100g/m <sup>2</sup> but not more than 200g/m <sup>2</sup>	5
520833	Fabrics, woven; containing 85% or more by weight of cotton, dyed, 3-thread or 4-thread twill, including cross twill, weighing not more than 200g/m <sup>2</sup>	5

52083 9	Fabrics, woven; containing 85% or more by weight of cotton, dyed, of weaves n.e.s. in item no. 5208.3 weighing not more than 200g/m2	5
52084 1	Fabrics, woven; containing 85% or more by weight of cotton, of yarns of different colours, plain weave, weighing not more than 100g/m2	5
52084 2	Fabrics, woven; containing 85% or more by weight of cotton, of yarns of different colours, weighing more than 100g/m2 but not more than 200g/m2	5

Code HS 2017	Description	Dismantlement Group
52084 3	Fabrics, woven; containing 85% or more by weight of cotton, of yarns of different colours, 3-thread or 4-thread twill, including cross twill, weighing not more than 200g/m <sup>2</sup>	5
52084 9	Fabrics, woven; containing 85% or more by weight of cotton, of yarns of different colours, of weaves n.e.s. in item no. 5208.4, weighing not more than 200g/m <sup>2</sup>	5
52085 1	Fabrics, woven; containing 85% or more by weight of cotton, printed, plain weave, weighing not more than 100g/m <sup>2</sup>	5
52085 2	Fabrics, woven; containing 85% or more by weight of cotton, printed, plain weave, weighing more than 100g/m <sup>2</sup> but not more than 200g/m <sup>2</sup>	5
52085 9	Fabrics, woven; containing 85% or more by weight of cotton, printed, of weaves n.e.s. in item no. 5208.5, weighing not more than 200g/m <sup>2</sup>	5
52091 1	Fabrics, woven; containing 85% or more by weight of cotton, unbleached, plain weave, weighing more than 200g/m <sup>2</sup>	5
52091 2	Fabrics, woven; containing 85% or more by weight of cotton, unbleached, 3-thread or 4-thread twill, including cross twill, weighing more than 200g/m <sup>2</sup>	5
52091 9	Fabrics, woven; containing 85% or more by weight of cotton, unbleached, of weaves n.e.s. in item no. 5209.1, weighing more than 200g/m <sup>2</sup>	5
52092 1	Fabrics, woven; containing 85% or more by weight of cotton, bleached, plain weave, weighing more than 200g/m <sup>2</sup>	5
52092 2	Fabrics, woven; containing 85% or more by weight of cotton, bleached, 3-thread or 4-thread twill, including cross twill, weighing more than 200g/m <sup>2</sup>	5
52092 9	Fabrics, woven; containing 85% or more by weight of cotton, bleached, of weaves n.e.s. in item no. 5209.2, weighing more than 200g/m <sup>2</sup>	5
52093 1	Fabrics, woven; containing 85% or more by weight of cotton, dyed, plain weave, weighing more than 200g/m <sup>2</sup>	5
52093 2	Fabrics, woven; containing 85% or more by weight of cotton, dyed, 3-thread or 4-thread twill, including cross twill, weighing more than 200g/m <sup>2</sup>	5
52093 9	Fabrics, woven; containing 85% or more by weight of cotton, dyed, of weaves n.e.s. in item no. 5209.3, weighing more than 200g/m <sup>2</sup>	5
52094 1	Fabrics, woven; containing 85% or more by weight of cotton, of yarns of different colours, plain weave, weighing more than 200g/m <sup>2</sup>	5

52094 2	Fabrics, woven; containing 85% or more by weight of cotton, of yarns of different colours, weighing more than 200g/m <sup>2</sup> , denim	5
52094 3	Fabrics, woven; containing 85% or more by weight of cotton, of yarns of different colours, 3-thread or 4-thread twill, including cross twill, weighing more than 200g/m <sup>2</sup>	5
52094 9	Fabrics, woven; containing 85% or more by weight of cotton, of yarns of different colours, of weaves n.e.s. in item no. 5209.4, weighing more than 200g/m <sup>2</sup>	5
52095 1	Fabrics, woven; containing 85% or more by weight of cotton, printed, plain weave, weighing more than 200g/m <sup>2</sup>	5

Code HS 2017	Description	Dismantlement Group
52095 2	Fabrics, woven; containing 85% or more by weight of cotton, printed, 3-thread or 4-thread twill, including cross twill, weighing more than 200g/m <sup>2</sup>	5
52095 9	Fabrics, woven; containing 85% or more by weight of cotton, printed, of weaves n.e.s. in item no. 5209.5, weighing more than 200g/m <sup>2</sup>	5
52101 1	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, unbleached, plain weave, weighing 200g/m <sup>2</sup> or less	5
52101 9	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, unbleached, of weaves n.e.s. in item no. 5210.1, weighing 200g/m <sup>2</sup> or less	5
52102 1	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, bleached, plain weave, weighing 200g/m <sup>2</sup> or less	5
52102 9	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing 200g/m <sup>2</sup> or less, bleached, of weaves n.e.s. in item no. 5210.2	5
52103 1	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing 200g/m <sup>2</sup> or less, dyed, plain weave	5
52103 2	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing 200g/m <sup>2</sup> or less, dyed, 3-thread or 4-thread twill, including cross twill	5
52103 9	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing 200g/m <sup>2</sup> or less, dyed, of weaves n.e.s. in item no. 5210.3	5
52104 1	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing 200g/m <sup>2</sup> or less, of yarns of different colours, plain weave	5
52104 9	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing 200g/m <sup>2</sup> or less, of yarns of different colours, of weaves n.e.s. in item no. 5210.4	5
52105 1	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing 200g/m <sup>2</sup> or less, printed, plain weave	5
52105 9	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing 200g/m <sup>2</sup> or less, printed, of weaves n.e.s. in item no. 5210.5	5

52111 1	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, unbleached, plain weave, weighing more than 200g/m <sup>2</sup>	5
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Code HS 2017	Description	Dismantlement Group
521112	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, unbleached, 3- or 4-thread twill, including cross twill, weighing more than 200g/m2	5
521119	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, unbleached, of weaves n.e.s. in item no. 5211.1, weighing more than 200g/m2	5
521120	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2, bleached	5
521131	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2, dyed, plain weave	5
521132	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2, dyed, 3-thread or 4-thread twill, including cross twill	5
521139	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2, dyed, of weaves n.e.s. in item no. 5211.3	5
521141	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2, of yarns of different colours, plain weave	5
521142	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2, of yarns of different colours, denim	5
521143	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2, of yarns of different colours, 3-thread or 4-thread twill, including cross twill	5
521149	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2, of yarns of different colours, of weaves n.e.s. in item no. 5211.4	5
521151	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2, printed, plain weave	5
521152	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2, printed, 3-thread or 4-thread twill, including cross twill	5

52115 9	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man- made fibres, weighing more than 200g/m2, printed, of weaves n.e.s. in item no. 5211.5	5
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Code HS 2017	Description	Dismantlement Group
521211	Fabrics, woven; of cotton, unbleached, weighing not more than 200g/m <sup>2</sup> , n.e.s. in chapter 52	5
521212	Fabrics, woven; of cotton, bleached, weighing not more than 200g/m <sup>2</sup> , n.e.s. in chapter 52	5
521213	Fabrics, woven; of cotton, dyed, weighing not more than 200g/m <sup>2</sup> , n.e.s. in chapter 52	5
521214	Fabrics, woven; of cotton, of yarns of different colours, weighing not more than 200g/m <sup>2</sup> , n.e.s. in chapter 52	5
521215	Fabrics, woven; of cotton, printed, weighing not more than 200g/m <sup>2</sup> , n.e.s. in chapter 52	5
521221	Fabrics, woven; of cotton, unbleached, weighing more than 200g/m <sup>2</sup> , n.e.s. in chapter 52	5
521222	Fabrics, woven; of cotton, bleached, weighing more than 200g/m <sup>2</sup> , n.e.s. in chapter 52	5
521223	Fabrics, woven; of cotton, dyed, weighing more than 200g/m <sup>2</sup> , n.e.s. in chapter 52	5
521224	Fabrics, woven; of cotton, of yarns of different colours, weighing more than 200g/m <sup>2</sup> , n.e.s. in chapter 52	5
521225	Fabrics, woven; of cotton, printed, weighing more than 200g/m <sup>2</sup> , n.e.s. in chapter 52	5
530110	Flax; raw or retted, but not spun	3
530121	Flax; broken or scutched, but not spun	3
530129	Flax; hackled or otherwise processed, but not spun	3
530130	Flax; tow and waste, including yarn waste and garnetted stock	3
530210	Hemp ( <i>cannabis sativa</i> L.); raw or retted, but not spun	5
530290	Hemp ( <i>cannabis sativa</i> L.); processed (other than retted) (but not spun), true hemp tow and waste (including yarn waste and garnetted stock)	5
530310	Jute and other textile bast fibres; raw or retted, but not spun, (excluding flax, hemp ( <i>cannabis sativa</i> L.), and ramie)	1
530390	Jute and other textile bast fibres; processed but not spun, tow and waste of these fibres, including yarn waste and garnetted stock (excluding flax, hemp ( <i>cannabis sativa</i> L.), and ramie)	1

53050 0	Coconut, abaca (Manila hemp or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres n.e.c., raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)	1
53061 0	Yarn; of flax, single	1
53062 0	Yarn; of flax, multiple (folded) or cabled	1

Code HS 2017	Description	Dismantlement Group
530710	Yarn; of jute or of other textile bast fibres, single	1
530720	Yarn; of jute or of other textile bast fibres, multiple (folded) or cabled	1
530810	Yarn; of coir	1
530820	Yarn; of hemp (cannabis sativa L.)	1
530890	Yarn; of vegetable textile fibres n.e.s. in heading no. 5306, 5307 and 5308	1
530911	Fabrics, woven; of flax, containing 85% or more flax, unbleached or bleached	5
530919	Fabrics, woven; of flax, containing 85% or more flax, other than bleached or unbleached	3
530921	Fabrics, woven; of flax, containing less than 85% flax, unbleached or bleached	5
530929	Fabrics, woven; of flax, containing less than 85% flax, other than unbleached or bleached	3
531010	Fabrics, woven; of jute or of other textile bast fibres of heading no. 5303, unbleached	5
531090	Fabrics, woven; of jute or of other textile bast fibres of heading no. 5303, other than unbleached	5
531100	Fabrics, woven; of vegetable textile fibres n.e.s. in heading no. 5309 and 5310, woven fabrics of paper yarn	3
540110	Sewing thread; of synthetic filaments, whether or not put up for retail sale	2
540120	Sewing thread; of artificial filaments, whether or not put up for retail sale	2
540211	Yarn, synthetic; filament, monofilament (less than 67 decitex), of high tenacity nylon or other polyamides, of aramids, not for retail sale, not sewing thread	2
540219	Yarn, synthetic; filament, monofilament (less than 67 decitex), of high tenacity nylon or other polyamides, other than aramids, not for retail sale, not sewing thread	2
540220	Yarn; (not sewing thread), high tenacity yarn of polyesters (including synthetic monofilament of less than 67 decitex), not put up for retail sale	2
540231	Yarn; textured, (not sewing thread), of nylon or other polyamides, measuring per single yarn not more than 50 decitex (including synthetic monofilament of less than 67 decitex), not put up for retail sale	2
540232	Yarn; textured, (not sewing thread), of nylon or other polyamides, measuring per single yarn more than 50 decitex (including synthetic monofilament of less than 67 decitex), not put up for retail sale	2
540233	Yarn; textured, (not sewing thread), of polyesters (including synthetic monofilament of less than 67 decitex), not put up for retail sale	2

54023 4	Yarn, synthetic; filament, monofilament (less than 67 decitex), textured, of polypropylene, not for retail sale, not sewing thread	2
54023 9	Yarn; textured, (not sewing thread), of synthetic filament yarn n.e.s. in item no. 5402.30 (including synthetic monofilament of less than 67 decitex), not put up for retail sale	2
54024 4	Yarn, synthetic; filament, monofilament (less than 67 decitex), other than high tenacity or textured yarn, elastomeric, single, untwisted or twisted 50 turns or less per metre, not for retail sale, not sewing thread	2

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
54024 5	Yarn, synthetic; filament, monofilament (less than 67 decitex), of nylon or other polyamides (not high tenacity or textured), single, untwisted or twisted 50 turns or less per metre, not for retail sale, not sewing thread	2
54024 6	Yarn, synthetic; filament, monofilament (less than 67 decitex), of polyesters (not high tenacity or textured), partially oriented, single, untwisted or twisted 50 turns or less per metre, not for retail sale, not sewing thread	2
54024 7	Yarn, synthetic; filament, monofilament (less than 67 decitex), polyesters (not high tenacity or textured), not partially oriented, single, untwisted or twisted 50 turns or less per metre, not for retail sale, not sewing thread	2
54024 8	Yarn, synthetic; filament, monofilament (less than 67 decitex), of polypropylene (not high tenacity or textured), single, untwisted or twisted 50 turns or less per metre, not for retail sale, not sewing thread	2
54024 9	Yarn; (not sewing thread), single, synthetic filament yarn (including synthetic monofilament of less than 67 decitex) n.e.s. in item no. 5402.4, untwisted or twisted 50 turns or less per metre, not for retail sale, not textured, not high tenacity	2
54025 1	Yarn; (not sewing thread), single, of nylon or other polyamides (including synthetic monofilament of less than 67 decitex), with a twist exceeding 50 turns per metre, not put up for retail sale, not textured, not high tenacity	2
54025 2	Yarn; (not sewing thread), single, of polyesters (including synthetic monofilament of less than 67 decitex), with a twist exceeding 50 turns per metre, not put up for retail sale, not textured, not high tenacity	2
54025 3	Yarn, synthetic; filament, monofilament (less than 67 decitex), of polypropylene (not high tenacity or textured), single, twisted more than 50 turns per metre, not for retail sale, not sewing thread	2
54025 9	Yarn; (not sewing thread), single, synthetic filament yarn (including synthetic monofilament less than 67 decitex), n.e.s. in item no. 5402.5, with twist exceeding 50 turns per metre, not for retail sale, not textured, not high tenacity	2
54026 1	Yarn; (not sewing thread), multiple (folded) or cabled, of nylon or other polyamides (including synthetic monofilament of less than 67 decitex), not put up for retail sale, not textured, not high tenacity	2
54026 2	Yarn; (not sewing thread), multiple (folded) or cabled, of polyesters (including synthetic monofilament of less than 67 decitex), not put up for retail sale, not textured, not high tenacity	2

54026 3	Yarn, synthetic; filament, monofilament (less than 67 decitex), of polypropylene, other than high tenacity or textured yarn, multiple (folded) or cabled, not for retail sale, not sewing thread	2
54026 9	Yarn; (not sewing thread), multiple (folded) or cabled, of synthetic filament yarn (including synthetic monofilament of less than 67 decitex) n.e.s. in item no. 5402.6, not put up for retail sale, not textured, not high tenacity	2

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
540310	Yarn; (not sewing thread), high tenacity yarn of viscose rayon, (including artificial monofilament of less than 67 decitex), not for retail sale	2
540331	Yarn; (not sewing thread), single, of viscose rayon, (including artificial monofilament of less than 67 decitex), untwisted or with a twist not exceeding 120 turns per metre, not for retail sale, not textured, not high tenacity	2
540332	Yarn; (not sewing thread), single, of viscose rayon, (including artificial monofilament of less than 67 decitex), with a twist exceeding 120 turns per metre, not for retail sale, not textured, not high tenacity	2
540333	Yarn; (not sewing thread), single, of cellulose acetate, (including artificial monofilament of less than 67 decitex), not for retail sale, not textured, not high tenacity	2
540339	Yarn; (not sewing thread), single, artificial filament yarn (including artificial monofilament of less than 67 decitex) n.e.s. in item no. 5403.3, not for retail sale, not textured, not high tenacity	2
540341	Yarn; (not sewing thread), multiple (folded) or cabled, of viscose rayon (including artificial monofilament of less than 67 decitex), not for retail sale, not textured, not high tenacity	2
540342	Yarn; (not sewing thread), multiple (folded) or cabled, of cellulose acetate (including artificial monofilament of less than 67 decitex), not for retail sale, not textured, not high tenacity	2
540349	Yarn, (not sewing thread), multiple (folded) or cabled, of artificial filament yarn (including artificial monofilament of less than 67 decitex), n.e.s. in item no. 5403.4, not for retail sale, not textured, not high tenacity	2
540411	Elastomeric monofilament; of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm	2
540412	Monofilament of polypropylene; of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm	2
540419	Monofilament n.e.c. in heading no 5404; of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm	2
540490	Filament, synthetic; strip and the like (eg artificial straw), of synthetic textile materials of an apparent width not exceeding 5mm	2
540500	Monofilament, synthetic; of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm, strip and the like (eg artificial straw), of synthetic textile materials with width not over 5mm	1
540600	Man-made filament yarn (other than sewing thread), put up for retail sale	2
540710	Fabrics, woven; from high tenacity yarn, of nylon, other polyamides or of polyesters	3

54072 0	Fabrics, woven; from strip or the like, of synthetic textile materials	3
54073 0	Fabrics, woven; from synthetic filament yarn, adhesive or thermal bonded	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
54074 1	Fabrics, woven; containing 85% or more by weight of filaments of nylon or other polyamides, unbleached or bleached	5
54074 2	Fabrics, woven; containing 85% or more by weight of filaments of nylon or other polyamides, dyed	5
54074 3	Fabrics, woven; containing 85% or more by weight of filaments of nylon or other polyamides, of yarns of different colours	5
54074 4	Fabrics, woven; containing 85% or more by weight of filaments of nylon or other polyamides, printed	5
54075 1	Fabrics, woven; containing 85% or more by weight of textured polyester filaments, unbleached or bleached	5
54075 2	Fabrics, woven; containing 85% or more by weight of textured polyester filaments, dyed	3
54075 3	Fabrics, woven; containing 85% or more by weight of textured polyester filaments, of yarns of different colours	5
54075 4	Fabrics, woven; containing 85% or more by weight of textured polyester filaments, printed	5
54076 1	Fabrics, woven; containing 85% or more by weight of non-textured polyester filaments	3
54076 9	Fabrics, woven; containing less than 85% by weight of non-textured polyester filaments	3
54077 1	Fabrics, woven; containing 85% or more by weight of synthetic filaments (excluding nylon or other polyamides and polyesters), unbleached or bleached	3
54077 2	Fabrics, woven; containing 85% or more by weight of synthetic filaments (excluding nylon or other polyamides and polyesters), dyed	3
54077 3	Fabrics, woven; containing 85% or more by weight of synthetic filaments (excluding nylon or other polyamides and polyesters), of yarns of different colours	3

54077 4	Fabrics, woven; containing 85% or more by weight of synthetic filaments (excluding nylon or other polyamides and polyesters), printed	5
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<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
54078 1	Fabrics, woven; of synthetic filament yarn, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, bleached or unbleached	5
54078 2	Fabrics, woven; of synthetic filament yarn, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, dyed	5
54078 3	Fabrics, woven; of synthetic filament yarn, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, of yarns of different colours	5
54078 4	Fabrics, woven; of synthetic filament yarn, containing less than 85% by weight of synthetic filaments, printed	5
54079 1	Fabrics, woven; of synthetic filament yarn, bleached or unbleached, n.e.s. in heading no. 5407	5
54079 2	Fabrics, woven; of synthetic filament yarn, dyed, n.e.s. in heading 5407	3
54079 3	Fabrics, woven; of synthetic filament yarn, of yarns of different colours, n.e.s. in heading no. 5407	3
54079 4	Fabrics, woven; of synthetic filament yarn, printed, n.e.s. in heading no. 5407	3
54081 0	Fabrics, woven; of viscose rayon, high tenacity, artificial filament yarn	3
54082 1	Fabrics, woven; of artificial filament yarn, containing 85% or more by weight of artificial filament, strip or the like, bleached or unbleached	5
54082 2	Fabrics, woven; of artificial filament yarn, containing 85% or more by weight of artificial filament, strip or the like, dyed	3
54082 3	Fabrics, woven; containing 85% or more by weight of artificial filament, strip or the like, of yarns of different colours	5
54082 4	Fabrics, woven; of artificial filament yarn, containing 85% or more by weight of artificial filament, strip or the like, printed	5

Code HS 2017	Description	Dismantlement Group
540831	Fabrics, woven; of artificial filament yarn, of artificial monofilament, strip and the like, n.e.s. in heading no. 5408, unbleached or bleached	5
540832	Fabrics, woven; of artificial filament yarn, of artificial monofilament, strip and the like, n.e.s. in heading no. 5408, dyed	5
540833	Fabrics, woven; of artificial filament yarn, of artificial monofilament, strip and the like, n.e.s. in heading no. 5408, of yarns of different colours	5
540834	Fabrics, woven; of artificial filament yarn, of artificial monofilament, strip and the like, n.e.s. in heading no. 5408, printed	5
550110	Fibres; synthetic filament tow, of nylon or other polyamides	1
550120	Fibres; synthetic filament tow, of polyesters	1
550130	Fibres; synthetic filament tow, acrylic or modacrylic	1
550140	Fibres; synthetic filament tow, of polypropylene	1
550190	Fibres; synthetic filament tow, of synthetic materials n.e.s. in heading no. 5501	1
550210	Fibres; artificial filament tow of cellulose acetate	5
550290	Fibres; artificial filament tow, other than cellulose acetate	5
550311	Fibres; synthetic staple fibres, of aramids, not carded, combed or otherwise processed for spinning	1
550319	Fibres; synthetic staple fibres, of nylon or other polyamides other than aramids, not carded, combed or otherwise processed for spinning	1
550320	Fibres; synthetic staple fibres, of polyesters, not carded, combed or otherwise processed for spinning	1
550330	Fibres; synthetic staple fibres, acrylic or modacrylic, not carded, combed or otherwise processed for spinning	1
550340	Fibres; synthetic staple fibres, of polypropylene, not carded, combed or otherwise processed for spinning	1
550390	Fibres; synthetic staple fibres, of synthetic materials n.e.s. in heading no. 5503, not carded, combed or otherwise processed for spinning	1
550410	Fibres; artificial staple fibres, of viscose, not carded, combed or otherwise processed for spinning	1

55049 0	Fibres; artificial staple fibres, other than of viscose, not carded, combed or otherwise processed for spinning	1
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<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
550510	Fibres; waste (including noils, yarn waste and garnetted stock), of synthetic fibres	3
550520	Fibres; waste (including noils, yarn waste and garnetted stock), of artificial fibres	5
550610	Fibres; synthetic staple fibres, of nylon or other polyamides, carded, combed or otherwise processed for spinning	1
550620	Fibres; synthetic staple fibres, of polyesters, carded, combed or otherwise processed for spinning	1
550630	Fibres; synthetic staple fibres, acrylic or modacrylic, carded, combed or otherwise processed for spinning	1
550640	Fibres; synthetic staple fibres, of polypropylene, carded, combed or otherwise processed for spinning	1
550690	Fibres; synthetic staple fibres, n.e.s. in heading no. 5506, carded, combed or otherwise processed for spinning	1
550700	Fibres; artificial staple fibres, carded, combed or otherwise processed for spinning	1
550810	Sewing thread; of synthetic staple fibres, whether or not put up for retail sale	2
550820	Sewing thread; of artificial staple fibres, whether or not put up for retail sale	2
550911	Yarn; (not sewing thread), single, of synthetic staple fibres, containing 85% or more by weight of nylon or other polyamides, not put up for retail sale	2
550912	Yarn; (not sewing thread), multiple (folded) or cabled yarn, of synthetic staple fibres, containing 85% or more by weight of nylon or other polyamides, not put up for retail sale	2
550921	Yarn; (not sewing thread), single, of synthetic staple fibres, containing 85% or more by weight of polyester, not put up for retail sale	2
550922	Yarn; (not sewing thread), multiple (folded) or cabled yarn, of synthetic staple fibres, containing 85% or more by weight of polyester, not put up for retail sale	2
550931	Yarn; (not sewing thread), single, of synthetic staple fibres, containing 85% or more by weight of acrylic or modacrylic, not put up for retail sale	2
550932	Yarn; (not sewing thread), multiple (folded) or cabled, of synthetic staple fibres, containing 85% or more by weight of acrylic or modacrylic, not put up for retail sale	2
550941	Yarn; (not sewing thread), single, containing 85% or more by weight of synthetic staple fibres, n.e.s. in heading no. 5509, not put up for retail sale	2

55094 2	Yarn; (not sewing thread), multiple (folded) or cabled yarn, containing 85% or more by weight of synthetic staple fibres, n.e.s. in heading no. 5509, not put up for retail sale	2
55095 1	Yarn; (not sewing thread), of polyester staple fibres, mixed mainly or solely with artificial staple fibres, not put up for retail sale	2

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
55095 2	Yarn; (not sewing thread), of polyester staple fibres, mixed mainly or solely with wool or fine animal hair, not put up for retail sale	2
55095 3	Yarn; (not sewing thread), of polyester staple fibres, mixed mainly or solely with cotton, not put up for retail sale	2
55095 9	Yarn; (not sewing thread), of polyester staple fibres, mixed mainly or solely with fibres n.e.s. in item no. 5509.5, not put up for retail sale	2
55096 1	Yarn; (not sewing thread), of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair, not put up for retail sale	2
55096 2	Yarn; (not sewing thread), of acrylic or modacrylic staple fibres, mixed mainly or solely with cotton, not put up for retail sale	2
55096 9	Yarn; (not sewing thread), of acrylic or modacrylic staple fibres, mixed mainly or solely with fibres n.e.s. in item no. 5509.6, not put up for retail sale	2
55099 1	Yarn; (not sewing thread), of synthetic staple fibres, mixed mainly or solely with wool or fine animal hair, n.e.s. in heading no. 5509, not put up for retail sale	2
55099 2	Yarn; (not sewing thread), of synthetic staple fibres, mixed mainly or solely with cotton, n.e.s. in heading no. 5509, not put up for retail sale	5
55099 9	Yarn; (not sewing thread), of synthetic staple fibres, mixed mainly or solely with fibres (other than wool, fine animal hair or cotton), n.e.s. in heading no. 5509, not put up for retail sale	2
55101 1	Yarn; (not sewing thread), single, of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, not put up for retail sale	2
55101 2	Yarn; (not sewing thread), multiple (folded) or cabled yarn, of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, not put up for retail sale	2
55102 0	Yarn; (not sewing thread), of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, not put up for retail sale	2

Code HS 2017	Description	Dismantlement Group
551030	Yarn; (not sewing thread), of artificial staple fibres, mixed mainly or solely with cotton, not put up for retail sale	5
551090	Yarn; (not sewing thread), of artificial staple fibres, mixed mainly or solely with fibres (other than wool, fine animal hair or cotton), not put up for retail sale	2
551110	Yarn; (not sewing thread), of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres, put up for retail sale	2
551120	Yarn; (not sewing thread), of synthetic staple fibres, containing less than 85% by weight of synthetic staple fibres, put up for retail sale	2
551130	Yarn; (not sewing thread), of artificial staple fibres, put up for retail sale	2
551211	Fabrics, woven; of synthetic staple fibres, containing 85% or more by weight of polyester staple fibres, unbleached or bleached	5
551219	Fabrics, woven; of synthetic staple fibres, containing 85% or more by weight of polyester staple fibres, other than unbleached or bleached	3
551221	Fabrics, woven; of synthetic staple fibres, containing 85% or more by weight of acrylic or modacrylic staple fibres, unbleached or bleached	5
551229	Fabrics, woven; of synthetic staple fibres, containing 85% or more by weight of acrylic or modacrylic staple fibres, other than unbleached or bleached	3
551291	Fabrics, woven; of synthetic staple fibres, containing 85% or more by weight of such fibres n.e.s. in heading no. 5512, unbleached or bleached	5
551299	Fabrics, woven; of synthetic staple fibres, containing 85% or more by weight of such fibres n.e.s. in heading no. 5512, other than unbleached or bleached	3
551311	Fabrics, woven; plain weave, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m <sup>2</sup> , unbleached or bleached	3
551312	Fabrics, woven; 3-thread or 4-thread twill, of polyester staple fibres, containing less than 85% by weight of such, mixed mainly or solely with cotton, not exceeding 170g/m <sup>2</sup> , unbleached or bleached	5
551313	Fabrics, woven; of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, not exceeding 170g/m <sup>2</sup> , unbleached or bleached	5

55131 9	Fabrics, woven; containing less than 85% by weight of synthetic staple fibres (other than polyesters), mixed mainly or solely with cotton, not exceeding 170g/m2, unbleached or bleached	3
55132 1	Fabrics, woven; plain weave, dyed, containing less than 85% by weight of polyester staple fibres, mixed mainly or solely with cotton, not exceeding 170g/m2	5

Code HS 2017	Description	Dismantlement Group
551323	Fabrics, woven; dyed, containing less than 85% by weight of polyester staple fibres, mixed mainly or solely with cotton, not exceeding 170g/m2	5
551329	Fabrics, woven; dyed, containing less than 85% by weight of synthetic staple fibres (other than polyesters), mixed mainly or solely with cotton, not exceeding 170g/m2	5
551331	Fabrics, woven; plain weave, of yarns of different colours, containing less than 85% by weight of polyester staple fibres, mixed mainly or solely with cotton, not exceeding 170g/m2	5
551339	Fabrics, woven; of yarns of different colours, containing less than 85% of synthetic staple fibres (other than polyesters), mixed mainly or solely with cotton, not exceeding 170g/m2	5
551341	Fabrics, woven; plain weave, printed, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, not exceeding 170g/m2	5
551349	Fabrics, woven; printed, containing less than 85% by weight of synthetic staple fibres (other than polyesters), mixed mainly or solely with cotton, not exceeding 170g/m2	5
551411	Fabrics, woven; plain weave, unbleached or bleached, containing less than 85% by weight of polyester staple fibres, mixed mainly or solely with cotton, exceeding 170g/m2	5
551412	Fabrics, woven; 3- or 4-thread twill, including cross twill, unbleached or bleached, containing less than 85% by weight of polyester staple fibres, mixed mainly or solely with cotton, over 170g/m2	5
551419	Fabrics, woven; unbleached or bleached, containing less than 85% by weight of synthetic staple fibres (other than polyesters), mixed mainly or solely with cotton, exceeding 170g/m2	5
551421	Fabrics, woven; plain weave, dyed, containing less than 85% by weight of polyester staple fibres, mixed mainly or solely with cotton, exceeding 170g/m2	5
551422	Fabrics, woven; 3- or 4-thread twill, including cross twill, dyed, containing less than 85% by weight of polyester staple fibres, mixed mainly or solely with cotton, exceeding 170g/m2	5
551423	Fabrics, woven; dyed, containing less than 85% by weight of polyester staple fibres, mixed mainly or solely with cotton, exceeding 170g/m2, n.e.s. in heading no. 5514	5

55142 9	Fabrics, woven; dyed, containing less than 85% by weight of synthetic staple fibres (other than polyesters), mixed mainly or solely with cotton, exceeding 170g/m2	5
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<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
551430	Fabrics, woven; of yarns of different colours, containing less than 85% by weight of synthetic staple fibres, mixed mainly or solely with cotton, exceeding 170g/m2	5
551441	Fabrics, woven; plain weave, printed, containing less than 85% by weight of polyester staple fibres, mixed mainly or solely with cotton, exceeding 170g/m2	5
551442	Fabrics, woven; 3- or 4-thread twill, including cross twill, printed, containing less than 85% by weight of polyester staple fibres, mixed mainly or solely with cotton, exceeding 170g/m2	5
551443	Fabrics, woven; printed, containing less than 85% by weight of polyester staple fibres, mixed mainly or solely with cotton, weight exceeding 170g/m2, n.e.s. in heading no. 5514	5
551449	Fabrics, woven; printed, containing less than 85% by weight of synthetic staple fibres (other than polyesters), mixed mainly or solely with cotton, exceeding 170g/m2	5
551511	Fabrics, woven; of polyester staple fibres n.e.s. in chapter 55, mixed mainly or solely with viscose rayon staple fibres	3
551512	Fabrics, woven; of polyester staple fibres n.e.s. in chapter 55, mixed mainly or solely with man-made filaments	3
551513	Fabrics, woven; of polyester staple fibres n.e.s. in chapter 55, mixed mainly or solely with wool or fine animal hair	3
551519	Fabrics, woven; of polyester staple fibres n.e.s. in chapter 55, mixed mainly or solely with fibres n.e.s. in item no. 5515.1	3
551521	Fabrics, woven; of acrylic or modacrylic staple fibres n.e.s. in chapter 55, mixed mainly or solely with man-made filaments	3
551522	Fabrics, woven; of acrylic or modacrylic staple fibres n.e.s. in chapter 55, mixed mainly or solely with wool or fine animal hair	3
551529	Fabrics, woven; of acrylic or modacrylic staple fibres n.e.s. in chapter 55, mixed mainly or solely with fibres n.e.s. in item no. 5515.2	3
551591	Fabrics, woven; of synthetic staple fibres n.e.s. in chapter 55, mixed mainly or solely with man-made filaments	3

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
55159 9	Fabrics, woven; of synthetic staple fibres n.e.s. in chapter 55, mixed mainly or solely with fibres n.e.s. in heading no. 5515	3
55161 1	Fabrics, woven; unbleached or bleached, containing 85% or more by weight of artificial staple fibres	5
55161 2	Fabrics, woven; dyed, containing 85% or more by weight of artificial staple fibres	3
55161 3	Fabrics, woven; of yarns of different colours, containing 85% or more by weight of artificial staple fibres	3
55161 4	Fabrics, woven; printed, containing 85% or more by weight of artificial staple fibres	5
55162 1	Fabrics, woven; unbleached or bleached, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with manmade filaments	5
55162 2	Fabrics, woven; dyed, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments	5
55162 3	Fabrics, woven; of yarns of different colours, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man- made filaments	3
55162 4	Fabrics, woven; printed, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments	5
55163 1	Fabrics, woven; unbleached or bleached, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair	5
55163 2	Fabrics, woven; dyed, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair	5
55163 3	Fabrics, woven; of yarns of different colours, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair	5
55163 4	Fabrics, woven; printed, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair	5
55164 1	Fabrics, woven; unbleached or bleached, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton	5
55164 2	Fabrics, woven; dyed, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton	5
55164 3	Fabrics, woven; of yarns of different colours, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton	5

55164 4	Fabrics, woven; printed, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton	5
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Code HS 2017	Description	Dismantlement Group
55169 1	Fabrics, woven; unbleached or bleached, of artificial staple fibres, n.e.s. in heading no. 5516	5
55169 2	Fabrics, woven; dyed, of artificial staple fibres, n.e.s. in heading no. 5516	5
55169 3	Fabrics, woven; of yarns of different colours, of artificial staple fibres, n.e.s. in heading no. 5516	3
55169 4	Fabrics, woven; printed, of artificial staple fibres, n.e.s. in heading no. 5516	3
56012 1	Wadding; other articles thereof, of cotton	5
56012 2	Wadding; other articles thereof, of man-made fibres	3
56012 9	Wadding; other articles thereof, other than of cotton or man-made fibres	3
56013 0	Wadding; textile flock and dust and mill neps	3
56021 0	Felt; needleloom felt and stitch-bonded fibre fabrics, whether or not impregnated, coated, covered or laminated	3
56022 1	Felt; of wool or fine animal hair (excluding needleloom felt or stitch-bonded fibre fabrics), not impregnated, coated, covered nor laminated	1
56022 9	Felt; of textile materials other than wool or fine animal hair (excluding needleloom felt and stitch-bonded fibre fabrics), not impregnated, coated, covered or laminated	3
56029 0	Felt; impregnated, coated, covered or laminated (excluding needleloom felt and stitch-bonded fibre fabrics)	1
56031 1	Nonwovens; whether or not impregnated, coated, covered or laminated, of man-made filaments, (weighing not more than 25g/m <sup>2</sup> )	3

56031 2	Nonwovens; whether or not impregnated, coated, covered or laminated, of man-made filaments, (weighing more than 25g/m2 but not more than 70g/m2)	1
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Code HS 2017	Description	Dismantlement Group
560313	Nonwovens; whether or not impregnated, coated, covered or laminated, of man-made filaments, (weighing more than 70g/m2 but not more than 150g/m2)	1
560314	Nonwovens; whether or not impregnated, coated, covered or laminated, of man-made filaments, (weighing more than 150g/m2)	1
560391	Nonwovens; whether or not impregnated, coated, covered or laminated, not of man-made filaments, (weighing not more than 25g/m2)	1
560392	Nonwovens; whether or not impregnated, coated, covered or laminated, not of man-made filaments, (weighing more than 25g/m2 but not more than 70g/m2)	1
560393	Nonwovens; whether or not impregnated, coated, covered or laminated, not of man-made filaments, (weighing more than 70g/m2 but not more than 150g/m2)	1
560394	Nonwovens; whether or not impregnated, coated, covered or laminated, not of man-made filaments, (weighing more than 150g/m2)	1
560410	Rubber thread and cord; textile covered	1
560490	Yarn; textile yarn, strip, and the like of heading no. 5404 or 5405, impregnated, coated, covered, or sheathed with rubber or plastics, n.e.s. in heading no. 5604	1
560500	Yarn; metallised, whether or not gimped, of textile yarn, or strip or the like of heading no. 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	3
560600	Yarn and strip and the like of heading no. 5404 or 5405; gimped, (other than those of heading no. 5406 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	3
560721	Twine; binder or baler twine, of sisal or other textile fibres of the genus agave	1
560729	Twine, cordage, ropes, cables; of sisal or other textile fibres of the genus agave (excluding binder or baler twine), whether or not plaited, braided or rubber or plastic impregnated, coated, covered or sheathed	1
560741	Twine; binder or baler twine, of polyethylene or polypropylene	3
560749	Twine, cordage, ropes, cables; of polyethylene or polypropylene (excluding binder or baler twine), whether or not plaited, braided or rubber or plastic impregnated, coated, covered or sheathed	1

56075 0	Twine, cordage, ropes, cables; of synthetic fibres other than polyethylene or polypropylene, whether or not plaited, braided or impregnated, coated, covered or sheathed with rubber or plastics	1
56079 0	Twine, cordage, ropes, cables; of materials n.e.s. in heading no. 5607, whether or not plaited, braided or impregnated, coated, covered, or sheathed with rubber or plastics	1

Code HS 2017	Description	Dismantlement Group
560811	Twine, cordage or rope; fishing nets, made up, of man made textile materials	1
560819	Twine, cordage or rope; knotted netting, for other than fishing, of man-made textile materials	3
560890	Twine, cordage or rope; knotted netting, of other than man-made textiles	3
560900	Yarn; articles of yarn, strip or the like of heading no. 5404 and 5405, twine, cordage, rope or cables n.e.s. or included	3
570110	Carpets and other textile floor coverings; knotted, of wool or fine animal hair, whether or not made up	3
570190	Carpets and other textile floor coverings; knotted, of textile materials (other than wool or fine animal hair), whether or not made up	3
570210	Carpets and other textile floor coverings; woven, (not tufted or flopped), whether or not made up, including "kelem", "schumacks", "karamanie" and similar hand-woven rugs	3
570220	Carpets and other textile floor coverings; woven, (not tufted or flopped), whether or not made up, of coconut fibres (coir)	5
570231	Carpets and other textile floor coverings; woven, (not tufted or flopped), of wool or fine animal hair, of pile construction, not made up, n.e.s. in item no. 5702.10 or 5702.20	3
570232	Carpets and other textile floor coverings; woven, (not tufted or flopped), of man-made textile materials, of pile construction, not made up, n.e.s. in item no. 5702.10 or 5702.20	3
570239	Carpets and other textile floor coverings; woven, (not tufted or flopped), of textile materials (other than man-made, wool or fine animal hair), of pile construction, not made up, n.e.s. in item no. 5702.10 or 5702.20	5
570241	Carpets and other textile floor coverings; woven, (not tufted or flopped), of wool or fine animal hair, of pile construction, made up, n.e.s. in item no. 5702.10 or 5702.20	3
570242	Carpets and other textile floor coverings; woven, (not tufted or flopped), of man-made textile materials, of pile construction, made up, n.e.s. in item no. 5702.10 or 5702.20	3

57024 9	Carpets and other textile floor coverings; woven, (not tufted or flocked), of textile materials (other than man-made, wool or fine animal hair), of pile construction, made up, n.e.s. in item no. 5702.10 or 5702.20	3
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Code HS 2017	Description	Dismantlement Group
570250	Carpets and other textile floor coverings; woven, (not tufted or flocked), not of pile construction, not made up, n.e.c. in item no. 5702.10 or 5702.20	3
570291	Carpets and other textile floor coverings; woven, (not tufted or flocked), of wool or fine animal hair, (not of pile construction), made up, n.e.s. in item no. 5702.10 or 5702.20	5
570292	Carpets and other textile floor coverings; woven, (not tufted or flocked), of man-made textile materials, (not of pile construction), made up, n.e.s. in item no. 5702.10 or 5702.20	3
570299	Carpets and other textile floor coverings; woven, (not tufted or flocked), of textile materials (other than man-made or wool or fine animal hair, not of pile construction), made up, n.e.s. in item no. 5702.10 or 5702.20	3
570310	Carpets and other textile floor coverings; tufted, of wool or fine animal hair, whether or not made up	3
570320	Carpets and other textile floor coverings; tufted, of nylon or other polyamides, whether or not made up	3
570330	Carpets and other textile floor coverings; tufted, of man-made textile materials (other than polyamides), whether or not made up	3
570390	Carpets and other textile floor coverings; tufted, of textile materials (other than man-made, wool or fine animal hair), whether or not made up	3
570410	Textile floor coverings; felt tiles, (not tufted or flocked), whether or not made up, having a maximum surface area of 0.3m <sup>2</sup>	5
570420	Carpets and other textile floor coverings; of felt, (not tufted or flocked), whether or not made up, having a maximum surface area exceeding 0.3 m <sup>2</sup> but not exceeding 1 m <sup>2</sup>	3
570490	Carpets and other textile floor coverings; of felt, (not tufted or flocked), whether or not made up, other than tiles having a maximum surface area of 0.3m <sup>2</sup>	3
570500	Carpets and other textile floor coverings; n.e.s. in chapter 57, whether or not made up	3
580110	Fabrics; woven pile, of wool or fine animal hair, other than fabrics of heading no. 5802 or 5806	5
580121	Fabrics; woven pile, of cotton, uncut weft pile fabrics, other than fabrics of heading no. 5802 or 5806	5
580122	Fabrics; woven pile, of cotton, cut corduroy, other than fabrics of heading no. 5802 or 5806	5

58012 3	Fabrics; woven pile, of cotton, weft pile fabrics other than uncut and corduroy, other than fabrics of heading no. 5802 or 5806	5
58012 6	Fabrics; chenille, of cotton, other than fabrics of heading no. 5802 or 5806	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
580127	Fabrics; woven pile, of cotton, warp pile fabrics, other than fabrics of heading no. 5802 or 5806	5
580131	Fabrics; woven pile, of man-made fibres, uncut weft pile fabrics, other than fabrics of heading no. 5802 or 5806	5
580132	Fabrics; woven pile, of man-made fibres, cut corduroy, other than fabrics of heading no. 5802 or 5806	3
580133	Fabrics; woven pile, of man-made fibres, other weft pile fabrics, other than fabrics of heading no. 5802 or 5806	5
580136	Fabrics; chenille, of man-made fibres, other than fabrics of heading no. 5802 or 5806	5
580137	Fabrics; woven pile, of man-made fibres, warp pile fabrics, other than fabrics of heading no. 5802 or 5806	5
580190	Fabrics; woven pile and chenille, of textile materials n.e.s. in heading no. 5801, other than fabrics of heading no. 5802 or 5806	5
580211	Fabrics; terry towelling and similar woven terry fabrics, of cotton, unbleached, excluding narrow fabrics of heading no. 5806	5
580219	Fabrics; terry towelling and similar woven terry fabrics, of cotton, bleached, excluding narrow fabrics of heading no. 5806	5
580220	Fabrics; terry towelling and similar woven terry fabrics, of textile materials, excluding cotton, excluding narrow fabrics of heading no. 5806	5
580230	Fabrics; tufted textile fabrics, excluding products of heading no. 5703	5
580300	Gauze; other than narrow fabrics of heading no. 5806	5
580410	Tulles and other net fabrics; excluding woven, knitted or crocheted fabrics, (other than fabrics of heading no. 6002)	3
580421	Lace; mechanically made, of man-made fibres in the piece, in strips or in motifs, (other than fabrics of heading no. 6002)	5
580429	Lace; mechanically made, of textile materials, (other than man-made fibres), in the piece, in strips or motifs, (other than fabrics of heading no. 6002)	5
580430	Lace; hand-made, in the piece, in strips or motifs, (other than fabrics of heading no. 6002)	5
580500	Tapestries; hand-woven, (gobelins, flanders, aubusson, beauvais and the like) and needle-worked tapestries (eg petit point, cross-stitch) whether or not made up	3

58061 0	Fabrics; woven pile (including terry towelling and similar terry fabrics) and chenille fabrics (excluding goods of heading no. 5807)	3
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Code HS 2017	Description	Dismantlement Group
580620	Fabrics; narrow (excluding pile fabrics), containing by weight 5% or more of elastomeric yarn or rubber thread	3
580631	Fabrics; narrow woven fabrics, n.e.s. in heading no. 5806, of cotton (excluding goods of heading no. 5807)	5
580632	Fabrics, narrow woven fabrics, n.e.s. in heading no. 5806, of man-made fibres (excluding goods of heading no. 5807)	3
580639	Fabrics; narrow woven fabrics, n.e.s. in heading no. 5806, of textile materials n.e.s. in item no. 5806.3 (excluding goods of heading no. 5807)	3
580640	Fabrics; narrow woven, consisting of warp without weft, assembled by means of an adhesive	3
580710	Labels, badges and similar articles; woven, of textile materials, in the piece, in strips or cut to shape or size, not embroidered	3
580790	Labels, badges and similar articles; (other than woven), of textile materials, in the piece, in strips or cut to shape or size, not embroidered	3
580810	Braids; in the piece	3
580890	Ornamental trimmings; tassels, pompons and similar articles; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted	3
580900	Fabrics, woven; of metal thread and metallised yarn of heading no. 5605, of a kind used in apparel, as furnishing fabrics or similar purposes; n.e.s. or included	3
581010	Embroidery; without visible ground, in the piece, in strips or in motifs	3
581091	Embroidery; with visible ground, of cotton, in the piece, in strips or in motifs	3
581092	Embroidery; with visible ground, of man-made fibres, in the piece, in strips or in motifs	3
581099	Embroidery; with visible ground, of textile materials (other than cotton and man-made fibres), in the piece, in strips or in motifs	3
581100	Quilted textile products; in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise (excluding embroidery of heading no. 5810)	3
590110	Textile fabrics; coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	5

59019 0	Textile fabrics; coated with gum or amylaceous substances, tracing cloth, prepared painting canvas, buckram and similar stiffened textile fabrics for hat foundations, (excluding book	3
59021 0	Textile fabrics; tyrecond of high tenacity yarn of nylon or other polyamides	3

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
59022 0	Textile fabrics; tyreCORD of high tenacity yarn of polyester	3
59029 0	Textile fabrics; tyreCORD of high tenacity yarn of viscose rayon	3
59031 0	Textile fabrics; impregnated, coated, covered or laminated with polyvinyl chloride	2
59032 0	Textile fabrics; impregnated, coated, covered or laminated with polyurethane	3
59039 0	Textile fabrics; impregnated, coated, covered or laminated with plastics, (excluding polyvinyl chloride, polyurethane and those of heading no. 5902)	3
59041 0	Linoleum, whether or not cut to shape	3
59049 0	Textiles floor coverings; consisting of a coating or covering applied on a textile backing, whether or not cut to shape, other than linoleum	5
59050 0	Textile wall coverings of fabrics impregnated, coated, covered or laminated	3
59061 0	Textile fabrics, rubberised; (excluding those of heading no. 5902), adhesive tape of a width not exceeding 20cm	3
59069 1	Textile fabrics, rubberised; (excluding those of heading no. 5902 and adhesive tape of a width not exceeding 20cm), knitted or crocheted	5
59069 9	Textile fabrics, rubberised; (excluding those of heading no. 5902 and adhesive tape of a width not exceeding 20cm), not knitted or crocheted	3
59070 0	Textile fabrics; otherwise impregnated, coated or covered, painted canvas being theatrical scenery, studio back-cloths or the like	3
59080 0	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	5

59090 0	Textile hosepipng and similar textile tubing; with or without lining, armour or accessories of other materials	1
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Code HS 2017	Description	Dismantlement Group
591000	Textiles; transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material	1
591110	Textile fabric, felt and felt-lined woven fabrics, with one or more layers of rubber, leather or other material, of a kind used for card clothing, similar fabric for other technical uses	3
591120	Textile products and articles for technical uses; bolting cloth, whether or not made up	3
591131	Textiles; fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines, weighing less than 650g/m <sup>2</sup>	2
591132	Textiles; fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines, weighing 650g/m <sup>2</sup> or more	2
591140	Textile products and articles for technical uses; straining cloth of a kind used in oil presses and the like, including that of human hair	3
591190	Textile products and articles for technical uses; n.e.s. in heading no. 5911	3
600110	Fabrics; "long pile" fabrics, knitted or crocheted	5
600121	Fabrics; looped pile fabrics, of cotton, knitted or crocheted	5
600122	Fabrics; looped pile fabrics, of man-made fibres, knitted or crocheted	5
600129	Fabrics; looped pile fabrics, of textile materials (other than cotton or man-made fibres), knitted or crocheted	5
600191	Fabrics; pile fabrics (excluding "long pile" and loop pile), of cotton, knitted or crocheted	5
600192	Fabrics; pile fabrics (excluding "long pile" and loop pile), of man-made fibres, knitted or crocheted	3
600199	Fabrics; pile fabrics (excluding "long pile" and loop pile), of textile materials (other than cotton or man-made fibres), knitted or crocheted	5
600240	Fabrics; knitted or crocheted, other than those of heading 60.01, of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn but not containing rubber thread	5

60029 0	Fabrics; knitted or crocheted, other than those of heading 60.01, of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread	5
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Code HS 2017	Description	Dismantlement Group
60031 0	Fabrics; knitted or crocheted fabrics, other than those of heading 60.01 and 60.02, of a width not exceeding 30 cm, of wool or fine animal hair	5
60032 0	Fabrics; knitted or crocheted fabrics, other than those of heading 60.01 and 60.02, of a width not exceeding 30 cm, of cotton	5
60033 0	Fabrics; knitted or crocheted fabrics, other than those of heading 60.01 and 60.02, of a width not exceeding 30 cm, of synthetic fibres	5
60034 0	Fabrics; knitted or crocheted fabrics, other than those of heading 60.01 and 60.02, of a width not exceeding 30 cm, of artificial fibres	5
60039 0	Fabrics; knitted or crocheted fabrics, other than those of heading 60.01 and 60.02, of a width not exceeding 30 cm, other than of wool and fine animal hair, cotton, synthetic or artificial fibres	5
60041 0	Fabrics; knitted or crocheted fabrics of a width exceeding 30 cm, other than those of heading 60.01, containing by weight 5% or more of elastomeric yarn but not containing rubber thread	3
60049 0	Fabrics; knitted or crocheted, other than those of heading 60.01, of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread,	5
60052 1	Fabrics; warp knit (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, of cotton, unbleached or bleached	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
60052 2	Fabrics; warp knit (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, of cotton, dyed	5
60052 3	Fabrics; warp knit (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, of cotton, yarns of different colours	5
60052 4	Fabrics; warp knit (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, of cotton, printed	5
60053 5	Fabrics; warp knit (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, of synthetic fibres specified in Subheading Note 1 to this Chapter	5
60053 6	Fabrics; warp knit (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, of synthetic fibres, bleached or unbleached	3
60053 7	Fabrics; warp knit (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, of synthetic fibres, dyed	5
60053 8	Fabrics; warp knit (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, of synthetic fibres, yarns of different colours	5
60053 9	Fabrics; warp knit (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, of synthetic fibres, printed	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
60054 1	Fabrics; warp knit (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, of artificial fibres, bleached or unbleached	5
60054 2	Fabrics; warp knit (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, of artificial fibres, dyed	5
60054 3	Fabrics; warp knit (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, of artificial fibres, of yarns of different colours	5
60054 4	Fabrics; warp knit (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, of artificial fibres, printed	5
60059 0	Fabrics; warp knit (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, excluding those made from wool, fine animal hair, cotton or synthetic or artificial fibres	5
60061 0	Fabrics; knitted or crocheted fabrics, other than those of headings 60.01 to 60.04, of wool or fine animal hair	5
60062 1	Fabrics; knitted or crocheted fabrics, other than those of headings 60.01 to 60.04, of cotton, unbleached or bleached	5
60062 2	Fabrics; knitted or crocheted fabrics, other than those of headings 60.01 to 60.04, of cotton, dyed	3

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
60062 3	Fabrics; knitted or crocheted fabrics, other than those of headings 60.01 to 60.04, of cotton, of yarns of different colours	5
60062 4	Fabrics; knitted or crocheted fabrics, other than those of headings 60.01 to 60.04, of cotton, printed	3
60063 1	Fabrics; knitted or crocheted fabrics, other than those of headings 60.01 to 60.04, of synthetic fibres, unbleached or bleached	5
60063 2	Fabrics; knitted or crocheted fabrics, other than those of headings 60.01 to 60.04, of synthetic fibres, dyed	3
60063 3	Fabrics; knitted or crocheted fabrics, other than those of headings 60.01 to 60.04, of synthetic fibres, of yarns of different colours	5
60063 4	Fabrics; knitted or crocheted fabrics, other than those of headings 60.01 to 60.04, of synthetic fibres, printed	5
60064 1	Fabrics; knitted or crocheted fabrics, other than those of headings 60.01 to 60.04, of artificial fibres, unbleached or bleached	5

Code HS 2017	Description	Dismantlement Group
60064 2	Fabrics; knitted or crocheted fabrics, other than those of headings 60.01 to 60.04, of artificial fibres, dyed	3
60064 3	Fabrics; knitted or crocheted fabrics, other than those of headings 60.01 to 60.04, of artificial fibres, of yarns of different colours	5
60064 4	Fabrics; knitted or crocheted fabrics, other than those of headings 60.01 to 60.04, of artificial fibres, printed	5
60069 0	Fabrics; knitted or crocheted fabrics, other than those of headings 60.01 to 60.04, and other than those made of wool, fine animal hair, cotton, synthetic or artificial fibres	3
61012 0	Coats; men's or boys' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of cotton, knitted or crocheted (excluding those of heading no. 6103)	3
61013 0	Coats; men's or boys' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of man-made fibres, knitted or crocheted, (excluding those of heading no. 6103)	3
61019 0	Coats; men's or boys' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of textile materials n.e.s. in heading no. 6101, knitted or crocheted (excluding those of heading no. 6103)	3
61021 0	Coats; women's or girls' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of wool or fine animal hair, knitted or crocheted (excluding those of heading no. 6104)	3
61022 0	Coats; women's or girls' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of cotton, knitted or crocheted (excluding those of heading no. 6104)	3
61023 0	Coats; women's or girls' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of man-made fibres, knitted or crocheted (excluding those of heading no. 6104)	3

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
61029 0	Coats; women's or girls' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of textile materials n.e.s. in heading no. 6102, knitted or crocheted (excluding those of heading no. 6104)	3
61031 0	Suits; men's or boys', knitted or crocheted	5
61032 2	Ensembles; men's or boys', of cotton, knitted or crocheted	5
61032 3	Ensembles; men's or boys', of synthetic fibres, knitted or crocheted	5
61032 9	Ensembles; men's or boys', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted	5
61033 1	Jackets and blazers; men's or boys', of wool or fine animal hair, knitted or crocheted	5
61033 2	Jackets and blazers; men's or boys', of cotton, knitted or crocheted	5
61033 3	Jackets and blazers; men's or boys', of synthetic fibres, knitted or crocheted	5
61033 9	Jackets and blazers; men's or boys', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted	5
61034 1	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of wool or fine animal hair, knitted or crocheted	5
61034 2	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of cotton, knitted or crocheted	5
61034 3	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of synthetic fibres, knitted or crocheted	5
61034 9	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted	5
61041 3	Suits; women's or girls', of synthetic fibres, knitted or crocheted	5
61041 9	Suits; women's or girls', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted	5
61042 2	Ensembles; women's or girls', of cotton, knitted or crocheted	5
61042 3	Ensembles; women's or girls', of synthetic fibres, knitted or crocheted	5
61042 9	Ensembles; women's or girls', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted	5

61043 1	Jackets; women's or girls', of wool or fine animal hair, knitted or crocheted	5
61043 2	Jackets; women's or girls', of cotton, knitted or crocheted	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
610433	Jackets; women's or girls', of synthetic fibres, knitted or crocheted	5
610439	Jackets; women's or girls', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted	5
610441	Dresses; women's or girls', of wool or fine animal hair, knitted or crocheted	5
610442	Dresses; women's or girls', of cotton, knitted or crocheted	5
610443	Dresses; women's or girls', of synthetic fibres, knitted or crocheted	5
610444	Dresses; women's or girls', of artificial fibres, knitted or crocheted	5
610449	Dresses; women's or girls', of textile materials (other than wool or fine animal hair, cotton, synthetic or artificial fibres), knitted or crocheted	5
610451	Skirts and divided skirts; women's or girls', of wool or fine animal hair, knitted or crocheted	5
610452	Skirts and divided skirts; women's or girls', of cotton, knitted or crocheted	5
610453	Skirts and divided skirts; women's or girls', of synthetic fibres, knitted or crocheted	5
610459	Skirts and divided skirts; women's or girls', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted	5
610461	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of wool or fine animal hair, knitted or crocheted	5
610462	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of cotton, knitted or crocheted	5
610463	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of synthetic fibres, knitted or crocheted	5
610469	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted	5
610510	Shirts; men's or boys', of cotton, knitted or crocheted	5
610520	Shirts; men's or boys', of man-made fibres, knitted or crocheted	5
610590	Shirts; men's or boys', of textile materials (other than cotton or man-made fibres), knitted or crocheted	5
610610	Blouses, shirts and shirt-blouses; women's or girls', of cotton, knitted or crocheted	5

61062 0	Blouses, shirts and shirt-blouses; women's or girls', of man-made fibres, knitted or crocheted	5
61069 0	Blouses, shirts and shirt-blouses; women's or girls', of textile materials (other than cotton or man-made fibres), knitted or crocheted	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
61071 1	Underpants and briefs; men's or boys', of cotton, knitted or crocheted	5
61071 2	Underpants and briefs; men's or boys', of man-made fibres, knitted or crocheted	5
61071 9	Underpants and briefs; men's or boys', of textile materials (other than cotton or man-made fibres), knitted or crocheted	5
61072 1	Nightshirts and pyjamas; men's or boys', of cotton, knitted or crocheted	5
61072 2	Nightshirts and pyjamas; men's or boys', of man-made fibres, knitted or crocheted	5
61072 9	Nightshirts and pyjamas; men's or boys', of textile materials (other than cotton or man-made fibres), knitted or crocheted	5
61079 1	Bathrobes, dressing gowns and similar articles; men's or boys', of cotton, knitted or crocheted	5
61079 9	Bathrobes, dressing gowns and similar articles; men's or boys', of textile materials (other than cotton or man-made fibres), knitted or crocheted	5
61081 1	Slips and petticoats; women's or girls', of man-made fibres, knitted or crocheted	5
61081 9	Slips and petticoats; women's or girls', of textile materials (other than man-made fibres), knitted or crocheted	5
61082 1	Briefs and panties; women's or girls', of cotton, knitted or crocheted	5
61082 2	Briefs and panties; women's or girls', of man-made fibres, knitted or crocheted	5
61082 9	Briefs and panties; women's or girls', of textile materials (other than cotton or man-made fibres), knitted or crocheted	5
61083 1	Nightdresses and pyjamas; women's or girls', of cotton, knitted or crocheted	5
61083 2	Nightdresses and pyjamas; women's or girls', of man-made fibres, knitted or crocheted	5
61083 9	Nightdresses and pyjamas; women's or girls', of textile materials (other than cotton or man-made fibres), knitted or crocheted	5
61089 1	Negligees, bathrobes, dressing gowns and similar articles; women's or girls', of cotton, knitted or crocheted	5
61089 2	Negligees, bathrobes, dressing gowns and similar articles; women's or girls', of man-made fibres, knitted or crocheted	5

61089 9	N negligees, bathrobes, dressing gowns and similar articles; women's or girls', of textile materials (other than cotton or man-made fibres), knitted or crocheted	5
61091 0	T-shirts, singlets and other vests; of cotton, knitted or crocheted	5
61099 0	T-shirts, singlets and other vests; of textile materials (other than cotton), knitted or crocheted	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
611011	Jerseys, pullovers, cardigans, waistcoats and similar articles; knitted or crocheted, of wool or fine animal hair	5
611012	Jerseys, pullovers, cardigans, waistcoats and similar articles; knitted or crocheted, of fibres from kashmir (cashmere) goats	5
611019	Jerseys, pullovers, cardigans, waistcoats and similar articles; knitted or crocheted, of fine animal hair other than that of kashmir (cashmere) goats	5
611020	Jerseys, pullovers, cardigans, waistcoats and similar articles; of cotton, knitted or crocheted	5
611030	Jerseys, pullovers, cardigans, waistcoats and similar articles; of man-made fibres, knitted or crocheted	5
611090	Jerseys, pullovers, cardigans, waistcoats and similar articles; of textile materials (other than wool or fine animal hair, cotton or man-made fibres), knitted or crocheted	5
611120	Garments and clothing accessories; babies', of cotton, knitted or crocheted	5
611130	Garments and clothing accessories; babies', of synthetic fibres, knitted or crocheted	5
611190	Garments and clothing accessories; babies', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted	5
611211	Track suits; of cotton, knitted or crocheted	5
611212	Track suits; of synthetic fibres, knitted or crocheted	3
611219	Track suits; of textile materials (other than cotton or synthetic fibres), knitted or crocheted	3
611220	Ski suits; knitted or crocheted	5
611231	Swimwear; men's or boys', of synthetic fibres, knitted or crocheted	5
611239	Swimwear; men's or boys', of textile materials (other than synthetic fibres), knitted or crocheted	5
611241	Swimwear; women's or girls', of synthetic fibres, knitted or crocheted	5
611249	Swimwear; women's or girls', of textile materials (other than synthetic fibres), knitted or crocheted	5
611300	Garments; made up of knitted or crocheted rubberised textile fabrics, or fabrics otherwise impregnated, coated, covered or laminated	5
611420	Garments; of cotton, knitted or crocheted, n.e.s. in chapter 61	5
611430	Garments; of man-made fibres, knitted or crocheted, n.e.s. in chapter 61	3
611490	Garments; of textile materials (other than wool or fine animal hair, cotton or man-made fibres), knitted or crocheted, n.e.s. in chapter 61	5

61151 0	Graduated compression hosiery (for example, stockings for varicose veins), knitted or crocheted	5
61152 1	Hosiery; panty hose and tights (other than graduated compression hosiery), of synthetic fibres, measuring per single yarn less than 67 decitex, knitted or crocheted	5
61152 2	Hosiery; panty hose and tights (other than graduated compression hosiery), of synthetic fibres, measuring per single yarn 67 decitex or more, knitted or crocheted	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
611529	Hosiery; panty hose and tights (other than graduated compression hosiery), of textile materials (other than synthetic fibres), knitted or crocheted	5
611530	Hosiery; women's, full-length or knee-length (other than graduated compression hosiery), measuring per single yarn less than 67 decitex, knitted or crocheted	5
611594	Hosiery and footwear; without applied soles, of wool or fine animal hair, knitted or crocheted (excluding graduated compression hosiery, panty hose, tights, women's full or knee-length hosiery measuring per single yarn less than 67 decitex)	5
611595	Hosiery and footwear; without applied soles, of cotton, knitted or crocheted (excluding graduated compression hosiery, panty hose, tights, full or knee-length hosiery measuring per single yarn less than 67 decitex)	5
611596	Hosiery and footwear; without applied soles, of synthetic fibres, knitted or crocheted (excluding graduated compression hosiery, panty hose, tights, full or knee-length hosiery measuring per single yarn less than 67 decitex)	5
611599	Hosiery and footwear; without applied soles, of textile materials n.e.s. in item no. 6115.9, knitted or crocheted (excluding tights, full or knee-length hosiery of less than 67 decitex per single yarn)	5
611610	Gloves; knitted or crocheted, impregnated, coated or covered with plastics or rubber	5
611691	Gloves, mittens and mitts; of wool or fine animal hair, knitted or crocheted, (other than impregnated, coated or covered with plastics or rubber)	5
611692	Gloves, mittens and mitts; of cotton, knitted or crocheted, (other than impregnated, coated or covered with plastics or rubber)	5
611693	Gloves, mittens and mitts; of synthetic fibres, knitted or crocheted, (other than impregnated, coated or covered with plastics or rubber)	5
611699	Gloves, mittens and mitts; of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted, (other than impregnated, coated or covered with plastics or rubber)	5
611710	Shawls, scarves, mufflers, mantillas, veils and the like; knitted or crocheted	5
611780	Clothing accessories; knitted or crocheted, n.e.s. in heading no. 6117	5
611790	Clothing; parts, knitted or crocheted	5
620111	Coats; men's or boys', overcoats, raincoats, carcoats, capes, cloaks and similar articles, of wool or fine animal hair, other than those of heading no. 6203 (not knitted or crocheted)	5

62011 2	Coats; men's or boys', overcoats, raincoats, car- coats, capes, cloaks and similar articles, of cotton, other than those of heading no. 6203 (not knitted or crocheted)	5
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<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
62011 3	Coats; men's or boys', overcoats, raincoats, car-coats, capes, cloaks and similar articles, of man-made fibres, other than those of heading no. 6203 (not knitted or crocheted)	5
62011 9	Coats; men's or boys', overcoats, raincoats, car-coats, capes, cloaks and similar articles, of textile materials (other than wool or fine animal hair, cotton or man-made fibres), other than those of heading no. 6203 (not knitted or crocheted)	5
62019 1	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; men's or boys', of wool or fine animal hair, other than those of heading no. 6203 (not knitted or crocheted)	5
62019 2	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; men's or boys', of cotton, other than those of heading no. 6203 (not knitted or crocheted)	5
62019 3	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; men's or boys', of man-made fibres, other than those of heading no. 6203 (not knitted or crocheted)	5
62019 9	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; men's or boys', of textile materials (other than wool or fine animal hair, cotton or man-made fibres), other than those of heading no. 6203 (not knitted or crocheted)	5
62021 1	Coats; women's or girls', overcoats, raincoats, car-coats, capes, cloaks and similar articles, of wool or fine animal hair, other than those of heading no. 6204 (not knitted or crocheted)	5
62021 2	Coats; women's or girls', overcoats, raincoats, car-coats, capes, cloaks and similar articles, of cotton, other than those of heading no. 6204 (not knitted or crocheted)	5
62021 3	Coats; women's or girls', overcoats, raincoats, car-coats, capes, cloaks and similar articles, of man-made fibres, other than those of heading no. 6204 (not knitted or crocheted)	5
62021 9	Coats; women's or girls', overcoats, raincoats, car-coats, capes, cloaks and similar articles, of textile materials (other than wool or fine animal hair, cotton or man-made fibres), other than those of heading no. 6204 (not knitted or crocheted)	5
62029 1	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; women's or girls', of wool or fine animal hair, other than those of heading no. 6204 (not knitted or crocheted)	5
62029 2	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; women's or girls', of cotton, other than those of heading no. 6204 (not knitted or crocheted)	5
62029 3	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; women's or girls', of man-made fibres, other than those of heading no. 6204 (not knitted or crocheted)	5

62029 9	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; women's or girls', of textile materials n.e.s. in item no. 6202.9, other than those of heading no. 6204, (not knitted or crocheted)	5
62031 1	Suits; men's or boys', of wool or fine animal hair (not knitted or crocheted)	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
62031 2	Suits; men's or boys', of synthetic fibres (not knitted or crocheted)	5
62031 9	Suits; men's or boys', of textile materials n.e.s. in item no. 6203.1 (not knitted or crocheted)	5
62032 2	Ensembles; men's or boys', of cotton (not knitted or crocheted)	5
62032 3	Ensembles; men's or boys', of synthetic fibres (not knitted or crocheted)	5
62032 9	Ensembles; men's or boys', of textile materials n.e.s. in item no. 6203.2 (not knitted or crocheted)	5
62033 1	Jackets and blazers; men's or boys', of wool or fine animal hair (not knitted or crocheted)	5
62033 2	Jackets and blazers; men's or boys', of cotton (not knitted or crocheted)	5
62033 3	Jackets and blazers; men's or boys', of synthetic fibres (not knitted or crocheted)	5
62033 9	Jackets and blazers; men's or boys', of textile materials n.e.s. in item no. 6203.3 (not knitted or crocheted)	5
62034 1	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of wool or fine animal hair (not knitted or crocheted)	5
62034 2	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of cotton (not knitted or crocheted)	5
62034 3	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of synthetic fibres (not knitted or crocheted)	5
62034 9	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of textile materials (other than wool, fine animal hair, cotton or synthetic fibres), (not knitted or crocheted)	5
62041 1	Suits; women's or girls', of wool or fine animal hair (not knitted or crocheted)	5
62041 2	Suits; women's or girls', of cotton (not knitted or crocheted)	5
62041 3	Suits; women's or girls', of synthetic fibres (not knitted or crocheted)	5
62041 9	Suits; women's or girls', of textile materials n.e.s. in item no. 6204.1 (not knitted or crocheted)	5

62042 1	Ensembles; women's or girls', of wool or fine animal hair (not knitted or crocheted)	5
62042 2	Ensembles; women's or girls', of cotton (not knitted or crocheted)	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
620423	Ensembles; women's or girls', of synthetic fibres (not knitted or crocheted)	5
620429	Ensembles; women's or girls', of textile materials n.e.s. in item no. 6204.2 (not knitted or crocheted)	5
620431	Jackets and blazers; women's or girls', of wool or fine animal hair (not knitted or crocheted)	5
620432	Jackets and blazers; women's or girls', of cotton (not knitted or crocheted)	5
620433	Jackets and blazers; women's or girls', of synthetic fibres (not knitted or crocheted)	5
620439	Jackets and blazers; women's or girls', of textile materials n.e.s. in item no. 6204.3 (not knitted or crocheted)	5
620441	Dresses; women's or girls', of wool or fine animal hair (not knitted or crocheted)	5
620442	Dresses; women's or girls', of cotton (not knitted or crocheted)	5
620443	Dresses; women's or girls', of synthetic fibres (not knitted or crocheted)	5
620444	Dresses; women's or girls', of artificial fibres (not knitted or crocheted)	5
620449	Dresses; women's or girls', of textile materials n.e.s. in item no. 6204.4 (not knitted or crocheted)	5
620451	Skirts and divided skirts; women's or girls', of wool or fine animal hair (not knitted or crocheted)	5
620452	Skirts and divided skirts; women's or girls', of cotton (not knitted or crocheted)	5
620453	Skirts and divided skirts; women's or girls', of synthetic fibres (not knitted or crocheted)	5
620459	Skirts and divided skirts; women's or girls', of textile materials n.e.s. in item no. 6204.5 (not knitted or crocheted)	5
620461	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of wool or fine animal hair (not knitted or crocheted)	5
620462	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of cotton (not knitted or crocheted)	5
620463	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of synthetic fibres (not knitted or crocheted)	5
620469	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of textile materials (other than wool, fine animal hair, cotton or synthetic fibres), (not knitted or crocheted)	5

62052 0	Shirts; men's or boys', of cotton (not knitted or crocheted)	5
62053 0	Shirts; men's or boys', of man-made fibres (not knitted or crocheted)	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
620590	Shirts; men's or boys', of textile materials n.e.s. in heading no. 6205 (not knitted or crocheted)	5
620610	Blouses, shirts and shirt-blouses; women's or girls', of silk or silk waste (not knitted or crocheted)	5
620620	Blouses, shirts and shirt-blouses; women's or girls', of wool or fine animal hair (not knitted or crocheted)	5
620630	Blouses, shirts and shirt-blouses; women's or girls', of cotton (not knitted or crocheted)	5
620640	Blouses, shirts and shirt-blouses; women's or girls', of man-made fibres (not knitted or crocheted)	5
620690	Blouses, shirts and shirt-blouses; women's or girls', of textile materials n.e.s. in heading no. 6206 (not knitted or crocheted)	5
620711	Underpants and briefs; men's or boys', of cotton (not knitted or crocheted)	5
620719	Underpants and briefs; men's or boys', of textile materials other than cotton (not knitted or crocheted)	5
620721	Nightshirts and pyjamas; men's or boys', of cotton (not knitted or crocheted)	5
620722	Nightshirts and pyjamas; men's or boys', of man-made fibres (not knitted or crocheted)	5
620729	Nightshirts and pyjamas; men's or boys', of textile materials other than cotton or man-made fibres (not knitted or crocheted)	5
620791	Singlets and other vests, bathrobes, dressing gowns and similar articles; men's or boys', of cotton (not knitted or crocheted)	5
620799	Singlets and other vests, bathrobes, dressing gowns and similar articles; men's or boys', of textile materials other than cotton or man-made fibres (not knitted or crocheted)	5
620811	Slips and petticoats; women's or girls', of man-made fibres (not knitted or crocheted)	5
620819	Slips and petticoats; women's or girls', of textile materials other than man-made fibres (not knitted or crocheted)	5
620821	Nightdresses and pyjamas; women's or girls', of cotton (not knitted or crocheted)	5
620822	Nightdresses and pyjamas; women's or girls', of man-made fibres (not knitted or crocheted)	5

Code HS 2017	Description	Dismantlement Group
620829	Nightdresses and pyjamas; women's or girls', of textile materials other than cotton or man-made fibres (not knitted or crocheted)	5
620891	Singlets and other vests, briefs, panties, negligees, bathrobes, dressing gowns and similar articles; women's or girls', of cotton (not knitted or crocheted)	5
620892	Singlets and other vests, briefs, panties, negligees, bathrobes, dressing gowns and similar articles; women's or girls', of man-made fibres (not knitted or crocheted)	5
620899	Singlets and other vests, briefs, panties, negligees, bathrobes, dressing gowns and similar articles; women's or girls', of textile materials other than cotton or man-made fibres (not knitted or crocheted)	5
620920	Garments and clothing accessories; babies', of cotton (not knitted or crocheted)	5
620930	Garments and clothing accessories; babies', of synthetic fibres (not knitted or crocheted)	5
620990	Garments and clothing accessories; babies', of textile materials other than wool or fine animal hair, cotton or synthetic fibres (not knitted or crocheted)	5
621010	Garments; of felt or non-wovens (not knitted or crocheted)	5
621020	Garments; overcoats, raincoats, car-coats, capes, cloaks and similar articles, men's or boys', of the fabrics of heading no. 5602, 5603, 5903, 5906 or 5907 (not knitted or crocheted)	5
621030	Garments; overcoats, raincoats, car-coats, capes, cloaks and similar articles, women's or girls', of the fabrics of heading no. 5602, 5603, 5903, 5906 or 5907 (not knitted or crocheted)	5
621040	Garments; men's or boys', n.e.s. in item no. 6210.2, of the fabrics of heading no. 5602, 5603, 5903, 5906 or 5907 (not knitted or crocheted)	5
621050	Garments; women's or girls', n.e.s. in item no. 6210.3, of the fabrics of heading no. 5602, 5603, 5903, 5906 or 5907 (not knitted or crocheted)	5
621111	Swimwear; men's or boys', (not knitted or crocheted)	5
621112	Swimwear; women's or girls', (not knitted or crocheted)	5
621120	Ski suits; (not knitted or crocheted)	5

Code HS 2017	Description	Dismantlement Group
62113 2	Track suits and other garments n.e.s.; men's or boys', of cotton (not knitted or crocheted)	5
62113 3	Track suits and other garments n.e.s.; men's or boys', of man-made fibres (not knitted or crocheted)	3
62113 9	Track suits and other garments n.e.s.; men's or boys', of textile materials n.e.s. in item no. 6211.3 (not knitted or crocheted)	3
62114 2	Track suits and other garments n.e.s.; women's or girls', of cotton (not knitted or crocheted)	5
62114 3	Track suits and other garments n.e.s.; women's or girls', of man-made fibres (not knitted or crocheted)	3
62114 9	Track suits and other garments n.e.s.; women's or girls', of textile materials n.e.s. in item no. 6211.4 (not knitted or crocheted)	3
62121 0	Brassieres; whether or not knitted or crocheted	5
62122 0	Girdles and panty-girdles; whether or not knitted or crocheted	5
62123 0	Corselettes; whether or not knitted or crocheted	5
62129 0	Braces, suspenders, garters and similar articles; whether or not knitted or crocheted, n.e.s. in heading no. 6212	5
62132 0	Handkerchiefs; of cotton (not knitted or crocheted)	5
62139 0	Handkerchiefs; of textile materials other than silk or cotton (not knitted or crocheted)	5
62141 0	Shawls, scarves, mufflers, mantillas, veils and the like; of silk or silk waste (not knitted or crocheted)	5
62142 0	Shawls, scarves, mufflers, mantillas, veils and the like; of wool or fine animal hair (not knitted or crocheted)	5
62143 0	Shawls, scarves, mufflers, mantillas, veils and the like; of synthetic fibres (not knitted or crocheted)	5
62144 0	Shawls, scarves, mufflers, mantillas, veils and the like; of artificial fibres (not knitted or crocheted)	5
62149 0	Shawls, scarves, mufflers, mantillas, veils and the like; of textile materials n.e.s. in heading no. 6214 (not knitted or crocheted)	5
62151 0	Ties, bow ties and cravats; of silk or silk waste (not knitted or crocheted)	5
62152 0	Ties, bow ties and cravats; of man-made fibres (not knitted or crocheted)	5

62159 0	Ties, bow ties and cravats; of textile materials other than silk or man-made fibres (not knitted or crocheted)	5
62160 0	Gloves, mittens and mitts (not knitted or crocheted)	5
62171 0	Clothing accessories; other than those of heading no. 6212 (not knitted or crocheted)	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
621790	Clothing; parts of garments or of clothing accessories, other than those of heading no. 6212 (not knitted or crocheted)	5
630110	Blankets; electric	5
630120	Blankets (other than electric blankets) and travelling rugs; of wool or fine animal hair	5
630130	Blankets (other than electric blankets) and travelling rugs; of cotton	5
630140	Blankets (other than electric blankets) and travelling rugs; of synthetic fibres	5
630190	Blankets and travelling rugs; n.e.s. in heading no. 6301	5
630210	Bed linen; knitted or crocheted	5
630221	Bed linen; of cotton, printed, not knitted or crocheted	5
630222	Bed linen; of man-made fibres, printed, not knitted or crocheted	5
630229	Bed linen; of textile materials (other than cotton or man-made fibres), printed, not knitted or crocheted	5
630231	Bed linen; of cotton (not printed, knitted or crocheted)	5
630232	Bed linen; of man-made fibres (not printed, knitted or crocheted)	5
630239	Bed linen; of textile materials other than cotton or man-made fibres (not printed, knitted or crocheted)	5
630240	Table linen; knitted or crocheted	5
630251	Table linen; of cotton, not knitted or crocheted	5
630253	Table linen; of man-made fibres, not knitted or crocheted	5
630259	Table linen; of textile materials (other than cotton, flax or man-made fibres), not knitted or crocheted	5
630260	Kitchen and toilet linen; of terry towelling or similar terry fabrics, of cotton	5
630291	Toilet and kitchen linen; of cotton, excluding terry towelling or similar terry fabrics	5
630293	Toilet and kitchen linen; of man-made fibres	5
630299	Toilet and kitchen linen; of textile materials (other than cotton, flax or man-made fibres)	5

63031 2	Curtains (including drapes) and interior blinds; curtain or bed valances, knitted or crocheted, of synthetic fibres	5
63031 9	Curtains (including drapes) and interior blinds; curtain or bed valances, knitted or crocheted, of textile materials other than cotton or synthetic fibres	5
63039 1	Curtains (including drapes) and interior blinds, curtain or bed valances; of cotton, not knitted or crocheted	5

Code HS 2017	Description	Dismantlement Group
630392	Curtains (including drapes) and interior blinds, curtain or bed valances; of synthetic fibres, not knitted or crocheted	5
630399	Curtains (including drapes) and interior blinds, curtain or bed valances; of textile materials other than cotton or synthetic fibres, not knitted or crocheted	5
630411	Bedspreads; knitted or crocheted	5
630419	Bedspreads; not knitted or crocheted	5
630420	Furnishing articles; excluding those of heading no. 9404, bed nets, specified in Subheading Note 1 to this Chapter	5
630491	Furnishing articles; excluding those of heading no. 9404, knitted or crocheted (excluding bedspreads)	5
630492	Furnishing articles; of cotton, not knitted or crocheted (excluding bedspreads and articles of heading no. 9404)	5
630493	Furnishing articles; of synthetic fibres, not knitted or crocheted (excluding bedspreads and articles of heading no. 9404)	5
630499	Furnishing articles; of textile materials other than cotton or synthetic fibres, not knitted or crocheted (excluding bedspreads and articles of heading no. 9404)	5
630510	Sacks and bags; of a kind used for the packing of goods, of jute or of other textile bast fibres of heading no. 5303	2
630520	Sacks and bags; of a kind used for the packing of goods, of cotton	5
630532	Sacks and bags; of a kind used for the packing of goods, of man-made textile materials, flexible intermediate bulk containers	5
630533	Sacks and bags; of a kind used for the packing of goods, of man-made textile materials, of polyethylene or polypropylene strip or the like, not flexible intermediate bulk containers	5
630539	Sacks and bags; of a kind used for the packing of goods, of man-made textile materials, not of polyethylene or polypropylene strip or the like	5
630590	Sacks and bags; of a kind used for the packing of goods, of textile materials (other than jute, cotton or man-made textile materials)	5

63061 2	Tarpaulins, awnings and sunblinds; of synthetic fibres	5
63061 9	Tarpaulins, awnings and sunblinds; of textile materials other than cotton or synthetic fibres	5
63062 2	Tents; of synthetic fibres	5

Code HS 2017	Description	Dismantlement Group
630629	Tents; of textile materials other than cotton or synthetic fibres	5
630630	Sails; of synthetic fibres or other textile materials	3
630640	Pneumatic mattresses; of cotton or other textile materials	3
630690	Camping goods; (of textile materials), n.e.c in heading no. 6306	3
630710	Cloths; floor cloths, dish-cloths, dusters and similar cleaning cloths	3
630720	Life-jackets and life-belts	3
630790	Textiles; made up articles (including dress patterns), n.e.s. in chapter 63, n.e.s. in heading no. 6307	3
630800	Fabrics, woven and yarn; in sets, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, packaged for retail sale	3
630900	Clothing; worn, and other worn articles	5
631010	Rags; used or new, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials; sorted	3
631090	Rags; used or new, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials; other than sorted	3
640110	Footwear; waterproof with metal toe-cap, rubber or plastic outer soles and uppers (not assembled by stitch, rivet, nail, screw, plug or similar)	3
640192	Footwear; waterproof, covering the ankle (but not the knee), rubber or plastic outer soles and uppers (not assembled by stitch, rivet, nail, screw, plug or similar)	3

64019 9	Footwear; waterproof, n.e.s. in heading no. 6401, rubber or plastic outer soles and uppers (not assembled by stitch, rivet, nail, screw, plug or similar)	3
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<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlemen t Group</b>
64021 2	Sports footwear; with outer soles and uppers of rubber or plastics, ski-boots, cross-country ski footwear and snowboard boots	3
64021 9	Sports footwear; (other than ski-boots and cross- country ski footwear), with outer soles and uppers of rubber or plastics	3
64022 0	Footwear; with outer soles and uppers of rubber or plastics, upper straps or thongs assembled to the sole by plugs	3
64029 1	Footwear; n.e.s. in heading no. 6402, covering the ankle, with outer soles and uppers of rubber or plastics	3
64029 9	Footwear; n.e.s. in heading no. 6402, (other than just covering the ankle), with outer soles and uppers of rubber or plastics	3
64031 2	Sports footwear; with outer soles of rubber, plastics, leather or composition leather and uppers of leather, ski-boots, snowboard boots and cross- country ski footwear	3
64031 9	Sports footwear; (other than ski-boots or cross-country ski footwear), with outer soles of rubber, plastics, leather or composition leather and uppers of leather	3
64032 0	Footwear; with outer soles of leather, uppers consisting of leather straps across instep and around the big toe	5
64034 0	Footwear; with metal toe-cap, outer soles of rubber, plastics, leather or composition leather, uppers of leather	5
64035 1	Footwear; n.e.s. in heading no. 6403, with outer soles and uppers of leather, covering the ankle	3
64035 9	Footwear; n.e.s. in heading no. 6403, (not covering the ankle), outer soles and uppers of leather	5
64039 1	Footwear; n.e.s. in heading no. 6403, covering the ankle, outer soles of rubber, plastics or composition leather, uppers of leather	3
64039 9	Footwear; n.e.s. in heading no. 6403, (not covering the ankle), outer soles of rubber, plastics or composition leather, uppers of leather	3

64041 1	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like, with outer soles of rubber or plastics and uppers of textile materials	3
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Code HS 2017	Description	Dismantlement Group
640419	Footwear; (other than sportswear), with outer soles of rubber or plastics and uppers of textile materials	3
640420	Footwear; outer soles of leather or composition leather, uppers of textile materials	5
640510	Footwear; with uppers of leather or composition leather, n.e.s. in chapter 64	5
640520	Footwear; with uppers of textile materials, n.e.s. in chapter 64	5
640590	Footwear; n.e.s. in chapter 64	5
640610	Footwear; parts, uppers and parts thereof, other than stiffeners	2
640620	Footwear; parts, outer soles and heels, of rubber or plastics	2
640690	Footwear; parts, n.e.c. in heading 6406	2
650100	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons) of felt	3
650200	Hat-shapes; plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	3
650400	Hats and other headgear; plaited or made by assembling strips of any material, whether or not lined or trimmed	3
650500	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	3
650610	Headgear; safety, whether or not lined or trimmed	3
650691	Headgear; (other than safety headgear), of rubber or plastics, whether or not lined or trimmed	3

65069 9	Headgear; (other than safety headgear), (of materials other than rubber, plastic or furskin), whether or not lined or trimmed	3
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Code HS 2017	Description	Dismantlement Group
650700	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps; for headgear	3
660110	Umbrellas and sun umbrellas; garden or similar umbrellas	3
660191	Umbrellas and sun umbrellas; having a telescopic shaft, (excluding garden or similar umbrellas)	5
660199	Umbrellas and sun umbrellas; n.e.s. in heading no. 6601 (including walking stick umbrellas)	3
660200	Walking-sticks, seat-sticks, whips, riding-crops and the like	3
660320	Umbrella frames; including frames mounted on shafts (sticks)	3
660390	Trimmings, accessories and parts of articles of heading no. 6601 or 6602; n.e.s. in heading no. 6603	3
670100	Skins and other parts of birds with their feathers or down; feathers, parts of feathers, down and articles thereof (other than goods of heading no. 0505 and worked quills and scapes)	3
670210	Flowers, foliage and fruit, artificial, and parts thereof; articles made of artificial flowers, foliage or fruit, of plastics	3
670290	Flowers, foliage and fruit, artificial, and parts thereof; articles made of artificial flowers, foliage or fruit, of materials other than plastics	3
670300	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like	3
670411	Wigs; complete, of synthetic textile materials	3
670419	False beards, eyebrows and eyelashes, switches and the like; of synthetic textile materials	3
670420	Wigs, false beards, eyebrows and eyelashes, switches and the like and other articles n.e.s.; of human hair	3
670490	Wigs, false beards, eyebrows and eyelashes, switches and the like and other articles n.e.s.; of animal hair or of textile materials other than synthetic	3
680100	Stone; setts, curbstones and flagstones, of natural stone (except slate)	5

68021 0	Tiles, cubes and similar articles; whether or not rectangular (including square), largest surface area of which is capable of being enclosed in square, side less than 7cm, coloured granules, chippings, powder	3
68022 1	Marble, travertine and alabaster; simply cut or sawn, with a flat or even surface	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
68022 3	Granite; articles thereof, simply cut or sawn, with a flat or even surface	3
68022 9	Stone; monumental or building stone, n.e.s. in item no. 6802.2, articles thereof, simply cut or sawn, with a flat or even surface	3
68029 1	Marble, travertine and alabaster; articles thereof, (other than simply cut or sawn, with a flat or even surface)	5
68029 2	Stone; calcareous (excluding marble, travertine, alabaster) articles thereof, (other than simply cut or sawn, with a flat or even surface)	3
68029 3	Granite; articles thereof, (other than simply cut or sawn, with a flat or even surface)	3
68029 9	Stone; natural (excluding marble, travertine, alabaster, other calcareous stone or granite), monumental or building stone, (other than simply cut or sawn, with a flat or even surface)	3
68030 0	Slate, worked; and articles of slate or of agglomerated slate	3
68041 0	Millstones and grindstones; for milling, grinding or pulping	1
68042 1	Millstones, grindstones, grinding wheels and the like; of agglomerated synthetic or natural diamond	1
68042 2	Millstones, grindstones, grinding wheels and the like; of other agglomerated abrasives or of ceramics	1
68042 3	Millstones, grindstones, grinding wheels and the like; of natural stone	1
68043 0	Stones; hand sharpening or polishing stones, of natural stone, agglomerated natural or artificial abrasives or ceramics, with or without parts of other materials	1

Code HS 2017	Description	Dismantlement Group
680510	Abrasive powder or grain; natural or artificial, on a base of woven textile fabric only, whether or not cut to shape or sewn or otherwise made up	1
680520	Abrasive powder or grain; natural or artificial, on a base of paper or paperboard only, whether or not cut to shape or sewn or otherwise made up	1
680530	Abrasive powder or grain; natural or artificial, on a base of materials n.e.s. in heading no. 6805, whether or not cut to shape or sewn or otherwise made up	1
680610	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	2
680620	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	2
680690	Minerals; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading no. 6811 or 6812 or of chapter 69	2
680710	Asphalt or similar material; articles (eg petroleum bitumen or coal tar pitch) in rolls	3
680790	Asphalt or similar material; articles (eg petroleum bitumen or coal tar pitch) other than in rolls	3
680800	Panels, boards, tiles, blocks and the like; of vegetable fibre, of straw, shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	3
680911	Plaster, or plaster compositions; boards, sheets, panels, tiles and similar articles, faced or reinforced with paper or paperboard only, not ornamented	3
680919	Plaster, or plaster compositions; boards, sheets, panels, tiles and similar articles, (other than faced or reinforced with paper or paperboard only), not ornamented	3
680990	Plaster articles or articles of compositions based on plaster; n.e.s. in heading no. 6809	3
681011	Cement, concrete or artificial stone; building blocks or bricks, whether or not reinforced	3
681019	Cement, concrete or artificial stone; tiles, flagstones and similar, (excluding building blocks and bricks) whether or not reinforced	5

68109 1	Cement, concrete or artificial stone; prefabricated structural components for building or civil engineering, whether or not reinforced	3
68109 9	Cement, concrete or artificial stone; articles (other than prefabricated structural components for building or civil engineering), whether or not reinforced, n.e.s. in heading no. 6810	3

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
681140	Asbestos-cement; articles thereof	5
681181	Cellulose fibre-cement articles or the like; corrugated sheets	5
681182	Cellulose fibre-cement articles or the like; sheets, panels, tiles and similar articles, other than corrugated sheets	5
681189	Cellulose fibre-cement articles or the like; articles n.e.c. in heading no. 6811	5
681280	Fabricated crocidolite (blue asbestos) fibres, mixtures with a basis of crocidolite (blue asbestos), articles of crocidolite (blue asbestos), whether or not reinforced, not goods of heading 6811 or 6813	3
681291	Asbestos or mixtures with a basis of asbestos (other than crocidolite); clothing, clothing accessories, footwear and headgear, whether or not reinforced, not goods of heading 6811 or 6813	3
681292	Asbestos or mixtures with a basis of asbestos (other than crocidolite); paper, millboard and felt, whether or not reinforced, not goods of heading 6811 or 6813	5
681293	Asbestos or mixtures with a basis of asbestos (other than crocidolite); compressed asbestos fibre jointing, in sheets or rolls, whether or not reinforced, not goods of heading 6811 or 6813	5
681299	Asbestos or mixtures with a basis of asbestos (other than crocidolite); fibres, mixtures or articles n.e.c. in heading no. 6812, whether or not reinforced, not goods of heading 6811 or 6813	5
681320	Friction material and articles thereof (e.g. sheets, rolls, strips, segments, discs, washers, pads) not mounted; for brakes, clutches or the like, with a basis of asbestos	3
681381	Brake linings and pads; with a basis of mineral substances or cellulose (other than asbestos)	3
681389	Friction material and articles thereof (e.g. sheets, rolls, strips, segments, discs, washers, pads) not mounted; for clutches or the like (not brake linings and pads), with a basis of mineral substances or cellulose (other than asbestos)	3
681410	Mica; plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials	3

68149 0	Mica; worked mica and articles of mica (excluding plates, sheets and strips) whether or not on a support of paper, paperboard or other materials	1
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Code HS 2017	Description	Dismantlement Group
681510	Stone articles and other mineral substances, non-electrical articles of graphite or other carbon	3
681520	Peat; articles of peat n.e.s. or included	3
681591	Stone articles and articles of other mineral substances; containing magnesite, dolomite or chromite	3
681599	Stone articles and articles of other mineral substances; n.e.s. or included in heading no. 6815	3
690100	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (eg kieselguhr, tripolite or diatomite) or of similar siliceous earths	3
690210	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods; containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub>	3
690220	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods; containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture or compound of these	2
690290	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods; n.e.s. in item no. 6902.1 or 6902.2	2
690310	Refractory ceramic goods; containing by weight more than 50% of graphite or other forms of carbon or of a mixture of these products, excluding those of siliceous fossil meals or similar earths	2
690320	Refractory ceramic goods; containing by weight more than 50% of alumina or of a mixture or compound of alumina and of silica, excluding those of siliceous fossil meals or similar earths	2
690390	Refractory ceramic goods; composition of which n.e.s. in heading no. 6903, other than those of siliceous fossil meals or similar earths	2
690410	Ceramic building bricks	3
690490	Ceramic flooring blocks, supports or filler tiles and the like (excluding building bricks)	3
690510	Ceramic roofing tiles	5

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
690590	Ceramic chimney-pots, cowls, chimney liners, architectural ornaments and other constructional goods (excluding roofing tiles)	5
690600	Ceramic pipes, conduits, guttering and pipe fittings	3
690721	Ceramic tiles; flags and paving, hearth or wall tiles other than those of subheadings 6907.30 and 6907.40, of a water absorption coefficient by weight not over 0.5%	3
690722	Ceramic tiles; flags and paving, hearth or wall tiles other than those of subheadings 6907.30 and 6907.40, of a water absorption coefficient by weight over 0.5% but not over 10%	3
690723	Ceramic tiles; flags and paving, hearth or wall tiles other than those of subheadings 6907.30 and 6907.40, of a water absorption coefficient by weight over 10%	3
690730	Mosaic cubes and the like, other than those of subheading 6907.40	3
690740	Finishing ceramics	3
690911	Ceramic wares; for laboratory, chemical or other technical uses, of porcelain or china	3
690912	Ceramic wares; for laboratory, chemical or other technical uses, articles having a hardness equivalent to 9 or more on the Mohs scale	3
690919	Ceramic wares; for laboratory, chemical or other technical uses, other than of porcelain or china	3
690990	Ceramic wares; pots, jars and similar articles of a kind used for the conveyance or packing of goods and ceramic troughs, tubs and similar receptacles used in agriculture	3
691010	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures; of porcelain or china	3

69109 0	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures; of other than porcelain or china	3
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Code HS 2017	Description	Dismantlement Group
691110	Tableware and kitchenware; of porcelain or china	3
691190	Household and toilet articles; n.e.s. in heading no. 6911, of porcelain or china	3
691200	Ceramic tableware, kitchenware, other household articles and toilet articles; other than of porcelain or china	3
691310	Ceramic statuettes and other ornamental ceramic articles, of porcelain or china	3
691390	Ceramic statuettes and other ornamental ceramic articles; other than of porcelain or china	3
691410	Ceramic articles n.e.s. in chapter 69; of porcelain or china	3
691490	Ceramic articles n.e.s. in chapter 69; other than of porcelain or china	3
700100	Glass; cullet and other waste and scrap of glass, glass in the mass	2
700210	Glass; unworked, in balls (other than microspheres of heading no. 7018)	3
700220	Glass; unworked, in rods	3
700231	Glass; unworked, in tubes, of fused quartz or other fused silica	3
700232	Glass; unworked, tubes, of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per kelvin within a temperature range of 0-300 degrees C	3
700239	Glass; unworked, in tubes, other than of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per kelvin within a temperature range of 0-300 degrees C, not fused quartz or other fused silica	3
700312	Glass; cast glass and rolled glass, non-wired sheets, coloured through the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	3
700319	Glass; cast glass and rolled glass, non-wired sheets, (excluding those coloured throughout the mass (body tinted) opacified, flashed or having an absorbent or reflecting layer)	3
700320	Glass; cast glass and rolled glass, wired sheets, whether or not having an absorbent or reflecting layer but not otherwise worked	3

70033 0	Glass; cast glass and rolled glass, profiles, not otherwise worked	3
70042 0	Glass; drawn and blown, in sheets, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	3

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
700490	Glass; drawn and blown, in sheets, (other than glass coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer)	3
700510	Glass; float glass and surface ground or polished glass, in sheets, non-wired, having an absorbent or reflecting layer	3
700521	Glass; float glass and surface ground or polished glass, in sheets, non-wired, coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	3
700529	Glass; float glass and surface ground or polished glass, in sheets, non-wired, (other than coloured throughout the mass (body tinted), opacified, flashed or merely surface ground)	3
700530	Glass; float glass and surface ground or polished glass, in sheets, wired glass, whether or not having an absorbent or reflecting layer	3
700600	Glass of heading no. 7003, 7004 or 7005; bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	3
700711	Glass; safety glass, toughened (tempered), of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	2
700719	Glass; safety glass, toughened (tempered), (not of a size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels)	2
700721	Glass; safety glass, laminated, of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	2
700729	Glass; safety glass, laminated, (not of a size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels)	2
700800	Glass; multiple-walled insulating units of glass	3
700910	Glass; rear-view mirrors for vehicles	3
700991	Glass mirrors; unframed, excluding rear-view mirrors for vehicles	3
700992	Glass mirrors; framed, excluding rear-view mirrors for vehicles	3
701010	Glass; ampoules, of a kind used for the conveyance or packing of goods	2
701020	Glass; stoppers, lids and other closures	2

70109 0	Glass; carboys, bottles, flasks, jars, pots, phials and other containers of glass used for the conveyance or packing of goods	2
70111 0	Glass envelopes (including bulbs and tubes); open, and glass parts thereof, without fittings, for electric lighting	3

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
701120	Glass envelopes (including bulbs and tubes); open, and glass parts thereof, without fittings, for cathode-ray tubes	3
701190	Glass envelopes (including bulbs and tubes); open, and glass parts thereof, without fittings, other than for electric lighting and cathode-ray tubes	3
701310	Glassware; of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than of heading no. 7010 or 7018), of glass- ceramics	3
701322	Stemware drinking glasses, of lead crystal	3
701328	Stemware drinking glasses, other than of lead crystal or glass-ceramics	3
701333	Glassware; drinking glasses (not stemware), of lead crystal	3
701337	Glassware; drinking glasses (not stemware), other than of lead crystal or glass-ceramics	3
701341	Glassware of a kind used for table or kitchen purposes (not drinking glasses), of lead crystal	3
701342	Glassware of a kind used for table or kitchen purposes (not drinking glasses), of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0- 300 degrees C	3
701349	Glassware of a kind used for table or kitchen purposes (not drinking glasses or of glass- ceramics), of glass n.e.c. in item no. 7013.4	3
701391	Glassware; n.e.s. in heading no. 7013, of lead crystal	3
701399	Glassware; n.e.s. in heading no. 7013, other than of lead crystal	3

70140 0	Glassware; signalling, (not optically worked)	3
70151 0	Glasses for corrective spectacles; curved, bent, hollowed or the like, not optically worked	1

Code HS 2017	Description	Dismantlement Group
701590	Glasses; clock or watch and similar, glasses for non- corrective spectacles, curved, bent, hollowed etc, (not optically worked), hollow glass spheres and segments, for the manufacture of such glasses	3
701610	Glass cubes and other glass smallwares; whether or not on a backing, for mosaics or similar decorative purposes	3
701690	Multicellular or foam glass; in blocks, panels, plates, shells or similar forms; paving blocks, slabs, bricks and other articles of pressed or moulded glass	3
701710	Glassware; laboratory, hygienic or pharmaceutical, whether or not graduated or calibrated, of fused quartz or other fused silica	1
701720	Glassware; laboratory, hygienic or pharmaceutical, whether or not graduated or calibrated, having a linear co-efficient of expansion not over $5 \times 10^{-6}$ per kelvin with a temperature of 0-300 degrees C	1
701790	Glassware; laboratory, hygienic or pharmaceutical, whether or not graduated or calibrated, of glass n.e.s. in heading no. 7017	1
701810	Glass; beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	3
701820	Glass microspheres; not exceeding 1mm in diameter	3
701890	Glass; articles thereof, statuettes and other ornaments of lamp worked glass, other than imitation jewellery	3
701911	Glass fibres; (including glass wool), chopped strands, of a length of not more than 50mm	2
701912	Glass fibres; (including glass wool), rovings	2
701919	Glass fibres; (including glass wool), slivers, yarns and threads	1
701931	Glass fibres; non-woven products, mats	1
701932	Glass fibres; non-woven products, thin sheets (voiles)	1
701939	Glass fibres; webs, mattresses, boards and similar non-woven products excluding mats and thin sheets	3

70194 0	Glass fibres; woven fabrics of rovings	3
70195 1	Glass fibres; woven fabrics (other than of rovings), of a width not exceeding 30cm	5

Code HS 2017	Description	Dismantlement Group
70195 2	Glass fibres; woven fabrics (other than of rovings), of a width exceeding 30cm, plain weave, weighing less than 250g/m <sup>2</sup> , of filaments measuring per single yarn not more than 136 tex	3
70195 9	Glass fibres; woven fabrics (other than of rovings), n.e.s. in item no. 7019.5	3
70199 0	Glass fibres; n.e.s. in heading no. 7019	3
70200 0	Glass; articles n.e.s. in chapter 70	3
71011 0	Pearls; natural, whether or not worked or graded (but not strung, mounted or set), ungraded and temporarily strung for convenience of transport	3
71012 1	Pearls; cultured, unworked, whether or not graded (but not strung, mounted or set), ungraded and temporarily strung for convenience of transport	3
71012 2	Pearls; cultured, worked, whether or not graded (but not strung, mounted or set), ungraded and temporarily strung for convenience of transport	3
71021 0	Diamonds; whether or not worked, but not mounted or set, unsorted	3
71022 1	Diamonds; industrial, unworked or simply sawn, cleaved or bruted, but not mounted or set	3
71022 9	Diamonds; industrial, (other than unworked or simply sawn, cleaved or bruted), but not mounted or set	3
71023 1	Diamonds; non-industrial, unworked or simply sawn, cleaved or bruted, but not mounted or set	3
71023 9	Diamonds; non-industrial, (other than unworked or simply sawn, cleaved or bruted), but not mounted or set	3
71031 0	Stones; precious (other than diamonds) and semi-precious stones, unworked or simply sawn or roughly shaped, not strung, mounted or set	3
71039 1	Stones; rubies, sapphires and emeralds, worked (other than simply sawn or roughly shaped), not strung, mounted or set	3

71039 9	Stones; precious (other than diamonds) and semi- precious stones, (other than rubies, sapphires and emeralds), worked other than simply sawn or roughly shaped, not strung, mounted or set	3
71041 0	Stones; precious or semi-precious, synthetic or reconstructed, piezo-electric quartz, whether or not worked or graded (but not strung, mounted or set), temporarily strung for transport convenience	3

Code HS 2017	Description	Dismantlement Group
710420	Stones; precious or semi-precious, synthetic or reconstructed, (not piezo-electric quartz), unworked or simply sawn, roughly shaped, (not strung, mounted or set), temporarily strung for transport convenience	3
710490	Stones; precious or semi-precious, synthetic or reconstructed, (not piezo-electric quartz), worked or graded or not, (but not strung, mounted or set), temporarily strung for transport convenience, n.e.s. in item no. 7104.20	3
710510	Stones; precious and semi-precious, dust and powder, of diamonds	3
710590	Stones; precious and semi-precious, dust and powder, of natural or synthetic precious or semi-precious stones, excluding diamonds	3
710610	Metals; silver powder	3
710691	Metals; silver, unwrought, (but not powder)	3
710692	Metals; silver, semi-manufactured	3
710700	Base metals clad with silver; not further worked than semi-manufactured	3
710811	Metals; gold, non-monetary, powder	3
710812	Metals; gold, non-monetary, unwrought (but not powder)	3
710813	Metals; gold, semi-manufactured	5
710820	Gold, monetary	3
710900	Base metals or silver; clad with gold, not further worked than semi-manufactured	3
711011	Metals; platinum, unwrought or in powder form	3
711019	Metals; platinum, semi-manufactured	3
711021	Metals; palladium, unwrought or in powder form	3
711029	Metals; palladium, semi-manufactured	3
711031	Metals; rhodium, unwrought or in powder form	3
711039	Metals; rhodium, semi-manufactured	3
711041	Metals; iridium, osmium, ruthenium, unwrought or in powder form	3
711049	Metals; iridium, osmium, ruthenium, semi-manufactured	3
711100	Base metals, silver or gold, clad with platinum; not further worked than semi-manufactured	3
711230	Waste and scrap of precious metal or of metal clad with precious metal; ash containing precious metal or precious metal compounds	3

71129 1	Waste and scrap of precious metals; of gold, including metal clad with gold but excluding sweepings containing other precious metals	3
71129 2	Waste and scrap of precious metals; of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	3

Code HS 2017	Description	Dismantlement Group
711299	Waste and scrap of precious metals; waste and scrap of precious metals including metal clad with precious metals, other than that of gold and platinum and excluding ash which contains precious metal or precious metal compounds	3
711311	Jewellery; of silver, whether or not plated or clad with other precious metal, and parts thereof	5
711319	Jewellery; of precious metal (excluding silver) whether or not plated or clad with precious metal, and parts thereof	5
711320	Jewellery; of base metal clad with precious metal, and parts thereof	5
711411	Silversmiths' wares; and parts thereof, of silver, whether or not plated or clad with other precious metal	5
711419	Goldsmiths' wares; articles of and parts thereof, of precious metal (excluding silver) whether or not plated or clad with precious metal	5
711420	Goldsmiths' and silversmiths' wares; articles of and parts thereof, of base metal clad with precious metal	5
711510	Metal; catalysts in the form of wire cloth or grill, of platinum	3
711590	Metal; precious or metal clad with precious metal, other than that of item no. 7115.10	5
711610	Pearls; articles of natural or cultured pearls	5
711620	Stones; precious or semi-precious stones (natural, synthetic or reconstructed) articles of	5
711711	Jewellery; imitation, cuff links and studs, of base metal, whether or not plated with precious metal	5
711719	Jewellery; imitation, (excluding cuff links and studs), of base metal, whether or not plated with precious metal	5
711790	Jewellery; imitation, of other than base metal, whether or not plated with precious metal	5
711810	Coin (other than gold coin), not being legal tender	3

71189 0	Coin; other than coin of item no. 7118.10	3
72011 0	Iron; non-alloy pig iron containing by weight 0.5% or less of phosphorus, in pigs, blocks or other primary forms	1
72012 0	Iron; non-alloy pig iron containing by weight more than 0.5% of phosphorus, in pigs, blocks or other primary forms	1

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
720150	Iron; alloy pig iron, spiegeleisen, in pigs, blocks or other primary forms	1
720211	Ferro-alloys; ferro-manganese, containing by weight more than 2% of carbon	1
720219	Ferro-alloys; ferro-manganese, containing by weight 2% or less of carbon	1
720221	Ferro-alloys; ferro-silicon, containing by weight more than 55% of silicon	1
720229	Ferro-alloys; ferro-silicon, containing by weight 55% or less of silicon	1
720230	Ferro-alloys; ferro-silico-manganese	1
720241	Ferro-alloys; ferro-chromium, containing by weight more than 4% of carbon	1
720249	Ferro-alloys; ferro-chromium, containing by weight 4% or less of carbon	1
720250	Ferro-alloys; ferro-silico-chromium	1
720260	Ferro-alloys; ferro-nickel	1
720270	Ferro-alloys; ferro-molybdenum	1
720280	Ferro-alloys; ferro-tungsten and ferro-silico-tungsten	1
720291	Ferro-alloys; ferro-titanium and ferro-silico-titanium	1
720292	Ferro-alloys; ferro-vanadium	1
720293	Ferro-alloys; ferro-niobium	1
720299	Ferro-alloys; n.e.s. in heading no. 7202	1
720310	Ferrous products; obtained by direct reduction of iron ore, in lumps, pellets or similar forms	2
720390	Ferrous products; spongy ferrous products and iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms	2
720410	Ferrous waste and scrap; of cast iron	2
720421	Ferrous waste and scrap; of stainless steel	2
720429	Ferrous waste and scrap; of alloy steel (excluding stainless)	2
720430	Ferrous waste and scrap; of tinned iron or steel	2
720441	Ferrous waste and scrap; turnings, shavings, chips, milling waste, sawdust, fillings, trimmings and stampings, whether or not in bundles	2

72044 9	Ferrous waste and scrap; n.e.s. in heading no. 7204	2
72045 0	Ferrous products; remelting scrap ingots	2
72051 0	Iron or steel, pig iron, spiegeleisen; granules thereof	1

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
72052 1	Alloy steel powders	1
72052 9	Iron or steel, pig iron, spiegeleisen; powders (excluding alloy steel)	1
72061 0	Iron or non-alloy steel; ingots (excluding iron of heading no. 7203)	1
72069 0	Iron or non-alloy steel; primary forms (excluding ingots and iron of heading no. 7203)	1
72071 1	Iron or non-alloy steel; semi-finished products of iron or non-alloy steel; containing by weight less than 0.25% of carbon, of rectangular (including square) cross-section, width less than twice thickness	2
72071 2	Iron or non-alloy steel; semi-finished products of iron or non-alloy steel; containing by weight less than 0.25% of carbon, of rectangular (other than square) cross-section	2
72071 9	Iron or non-alloy steel; semi-finished products of iron or non-alloy steel, containing by weight less than 0.25% of carbon, other than rectangular or square cross-section	2
72072 0	Iron or non-alloy steel; semi-finished products of iron or non-alloy steel, containing by weight 0.25% or more of carbon	2
72081 0	Iron or non-alloy steel; in coils, flat-rolled, of a width 600mm or more, hot-rolled, with patterns in relief	3
72082 5	Iron or non-alloy steel; in coils, without patterns in relief, flat-rolled, of a width 600mm or more, hot-rolled, pickled, of a thickness of 4.75mm or more	3
72082 6	Iron or non-alloy steel; in coils, without patterns in relief, flat-rolled, of a width 600mm or more, hot-rolled, pickled, of a thickness of 3mm or more but less than 4.75mm	3
72082 7	Iron or non-alloy steel; in coils, without patterns in relief, flat-rolled, of a width 600mm or more, hot-rolled, pickled, of a thickness of less than 3mm	3
72083 6	Iron or non-alloy steel; in coils, without patterns in relief, flat-rolled, of a width 600mm or more, hot-rolled, of a thickness exceeding 10mm	3
72083 7	Iron or non-alloy steel; in coils, without patterns in relief, flat-rolled, of a width 600mm or more, hot-rolled, of a thickness of 4.75mm or more but not exceeding 10mm	3
72083 8	Iron or non-alloy steel; in coils, without patterns in relief, flat-rolled, of a width 600mm or more, hot-rolled, of a thickness of 3mm or more but less than 4.75mm	3

72083 9	Iron or non-alloy steel; in coils, without patterns in relief, flat-rolled, of a width 600mm or more, hot-rolled, of a thickness of less than 3mm	3
72084 0	Iron or non-alloy steel; (not in coils), flat-rolled, of a width 600mm or more, hot-rolled, with patterns in relief	3

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlemen t Group</b>
72085 1	Iron or non-alloy steel; (not in coils), flat-rolled, of a width 600mm or more, hot-rolled, without patterns in relief, of a thickness exceeding 10mm	3
72085 2	Iron or non-alloy steel; (not in coils), flat-rolled, of a width 600mm or more, hot-rolled, without patterns in relief, of a thickness of 4.75mm or more but not exceeding 10mm	3
72085 3	Iron or non-alloy steel; (not in coils), flat-rolled, of a width 600mm or more, hot-rolled, without patterns in relief, of a thickness of 3mm or more but less than 4.75mm	3
72085 4	Iron or non-alloy steel; (not in coils), flat-rolled, of a width 600mm or more, hot-rolled, without patterns in relief, of a thickness of less than 3mm	3
72089 0	Iron or non-alloy steel; flat-rolled, hot-rolled, of a width 600mm or more, n.e.s. in heading no. 7208	3
72091 5	Iron or non-alloy steel; in coils, flat-rolled, width 600mm or more, cold-rolled, of a thickness of 3mm or more	3
72091 6	Iron or non-alloy steel; in coils, flat-rolled, width 600mm or more, cold-rolled, of a thickness exceeding 1mm but less than 3mm	3
72091 7	Iron or non-alloy steel; in coils, flat-rolled, width 600mm or more, cold-rolled, of a thickness of 0.5mm or more but not exceeding 1mm	3
72091 8	Iron or non-alloy steel; in coils, flat-rolled, width 600mm or more, cold-rolled, of a thickness of less than 0.5mm	3
72092 5	Iron or non-alloy steel; (not in coils), flat-rolled, width 600mm or more, cold-rolled, of a thickness of 3mm or more	3
72092 6	Iron or non-alloy steel; (not in coils), flat-rolled, width 600mm or more, cold-rolled, of a thickness exceeding 1mm but less than 3mm	3
72092 7	Iron or non-alloy steel; (not in coils), flat-rolled, width 600mm or more, cold-rolled, of a thickness of 0.5mm or more but not exceeding 1mm	3
72092 8	Iron or non-alloy steel; (not in coils), flat-rolled, width 600mm or more, cold-rolled, of a thickness of less than 0.5mm	3
72099 0	Iron or non-alloy steel; flat-rolled, width 600mm or more, cold-rolled, n.e.s. in heading no. 7209	3
72101 1	Iron or non-alloy steel; flat-rolled, width 600mm or more, plated or coated with tin, thickness of 0.5mm or more	3

72101 2	Iron or non-alloy steel; flat-rolled, width 600mm or more, plated or coated with tin, thickness of less than 0.5mm	3
72102 0	Iron or non-alloy steel; flat-rolled, width 600mm or more, plated or coated with lead, including terne-plate	3
72103 0	Iron or non-alloy steel; flat-rolled, width 600mm or more, electrolytically plated or coated with zinc	3

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
72104 1	Iron or non-alloy steel; flat-rolled, width 600mm or more, corrugated, plated or coated with zinc (not electrolytically)	3
72104 9	Iron or non-alloy steel; flat-rolled, width 600mm or more, (not corrugated), plated or coated with zinc (not electrolytically)	3
72105 0	Iron or non-alloy steel; flat-rolled, width 600mm or more, plated or coated with chromium oxides or with chromium and chromium oxides	3
72106 1	Iron or non-alloy steel; flat-rolled, width 600mm or more, plated or coated with aluminium zinc-alloys	3
72106 9	Iron or non-alloy steel; flat-rolled, width 600mm or more, plated or coated with aluminium, other than plated or coated with aluminium zinc-alloys	3
72107 0	Iron or non-alloy steel; flat-rolled, width 600mm or more, painted, varnished or coated with plastics	3
72109 0	Iron or non-alloy steel; flat-rolled, width 600mm or more, plated or coated with materials n.e.s. in heading no. 7210	3
72111 3	Iron or non-alloy steel; flat-rolled, hot-rolled, rolled on four faces or in a closed box pass, of a width more than 150mm but less than 600mm, 4mm thick or more, not in coils, without patterns in relief	3
72111 4	Iron or non-alloy steel; flat-rolled, hot-rolled, of a width less than 600mm, 4.75mm thick or more, excluding those of item no. 7211.13	3
72111 9	Iron or non-alloy steel; flat-rolled, hot-rolled, width less than 600mm, excluding those of item no. 7211.11 and 7211.12	3
72112 3	Iron or non-alloy steel; flat-rolled, cold-rolled, of a width less than 600mm, containing by weight less than 0.25% of carbon	3
72112 9	Iron or non-alloy steel; flat-rolled, hot-rolled, width less than 600mm, other than of item no. 7211.21 and 7211.22	3
72119 0	Iron or non-alloy steel; flat-rolled, n.e.s. in heading no. 7211, width less than 600mm	3
72121 0	Iron or non-alloy steel; flat-rolled, width less than 600mm, plated or coated with tin	3
72122 0	Iron or non-alloy steel; flat-rolled, of a width less than 600mm, electrolytically plated or coated with zinc	3
72123 0	Iron or non-alloy steel; flat-rolled, width less than 600mm, plated or coated with zinc (not electrolytically)	3
72124 0	Iron or non-alloy steel; flat-rolled, width less than 600mm, painted, varnished or coated with plastics	3

72125 0	Iron or non-alloy steel; flat-rolled, width less than 600mm, plated or coated, (excluding tin, zinc or plastic)	3
72126 0	Iron or non-alloy steel; flat-rolled, width less than 600mm, clad	3

Code HS 2017	Description	Dismantlement Group
721310	Iron or non-alloy steel; bars and rods, hot-rolled, in irregularly wound coils, containing indentations, ribs, grooves or other deformations produced during the rolling process	2
721320	Iron or non-alloy steel; bars and rods, hot-rolled, in irregularly wound coils, of free-cutting steel	2
721391	Iron or non-alloy steel; bars and rods, hot-rolled, in irregularly wound coils, n.e.s. in heading no. 7213, of circular cross-section measuring less than 14mm in diameter	1
721399	Iron or non-alloy steel; bars and rods, hot-rolled, in irregularly wound coils, n.e.s. in heading no. 7213, of circular cross-section measuring 14mm or more in diameter	2
721410	Iron or non-alloy steel; bars and rods, forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	3
721420	Iron or non-alloy steel; bars and rods, hot-rolled, hot-drawn or hot-extruded, containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	3
721430	Iron or non-alloy steel; bars and rods, hot-rolled, hot-drawn or hot-extruded, including those twisted after rolling, of free-cutting steel	3
721491	Iron or non-alloy steel; bars and rods, hot-rolled, hot-drawn or hot-extruded, n.e.s. in heading no. 7214, of rectangular (other than square) cross-section	3
721499	Iron or non-alloy steel; bars and rods, hot-rolled, hot-drawn or hot-extruded, n.e.s. in heading no. 7214, other than of rectangular cross-section	3
721510	Iron or non-alloy steel; bars and rods, of free-cutting steel, cold-formed or cold-finished, n.e.s. in chapter 72	3
721550	Iron or non-alloy steel; bars and rods, n.e.s. in chapter 72, cold-formed or cold-finished, (not free-cutting)	3
721590	Iron or non-alloy steel; bars and rods, n.e.s. in chapter 72, n.e.s. in heading no. 7215	3
721610	Iron or non-alloy steel; U, I or H sections, hot-rolled, hot-drawn or extruded, of a height of less than 80mm	3
721621	Iron or non-alloy steel; L sections, hot-rolled, hot-drawn or extruded, of a height of less than 80mm	3
721622	Iron or non-alloy steel; T sections, hot-rolled, hot-drawn or extruded, of a height less than 80mm	3

72163 1	Iron or non-alloy steel; U sections, hot-rolled, hot-drawn or extruded, of a height of 80mm or more	3
72163 2	Iron or non-alloy steel; I sections, hot-rolled, hot-drawn or extruded, of a height of 80mm or more	3
72163 3	Iron or non-alloy steel; H sections, hot-rolled, hot-drawn or extruded, of a height of 80mm or more	3

Code HS 2017	Description	Dismantlement Group
721640	Iron or non-alloy steel; L or T sections, hot-rolled, hot-drawn or extruded, of a height of 80mm or more	3
721650	Iron or non-alloy steel; angles, shapes and sections, n.e.s. in heading no. 7216, hot-rolled, hot-drawn or extruded	3
721661	Iron or non-alloy steel; angles, shapes and sections, cold-formed or cold-finished, obtained from flat-rolled products	3
721669	Iron or non-alloy steel; angles, shapes and sections, cold-formed or cold-finished, (not obtained from flat-rolled products)	3
721691	Iron or non-alloy steel; angles, shapes and sections, n.e.s. in heading no. 7216, cold-formed or cold-finished, from flat-rolled products	3
721699	Iron or non-alloy steel; angles, shapes and sections, n.e.s. in heading no. 7216	3
721710	Iron or non-alloy steel; wire, (not plated or coated), whether or not polished	2
721720	Iron or non-alloy steel; wire, plated or coated with zinc	2
721730	Iron or non-alloy steel; wire, plated or coated with base metals (other than zinc)	2
721790	Iron or non-alloy steel; wire, n.e.s. in heading no. 7217	2
721810	Steel, stainless; ingots and other primary forms	3
721891	Steel, stainless; semi-finished products, of rectangular (other than square) cross-section	3
721899	Steel, stainless; semi-finished products, other than of rectangular cross-section	3
721911	Steel, stainless; flat-rolled, width 600mm or more, hot-rolled, in coils, of a thickness exceeding 10mm	3
721912	Steel, stainless; flat-rolled, width 600mm or more, hot-rolled, in coils, of a thickness of 4.75mm or more but not exceeding 10mm	3
721913	Steel, stainless; flat-rolled, width 600mm or more, hot-rolled, in coils, of a thickness of 3mm or more but less than 4.75mm	3
721914	Steel, stainless; flat-rolled, width 600mm or more, hot-rolled, in coils, of a thickness of less than 3mm	3
721921	Steel, stainless; flat-rolled, width 600mm or more, hot-rolled, (not in coils), of a thickness exceeding 10mm	3
721922	Steel, stainless; flat-rolled, width 600mm or more, hot-rolled, (not in coils), of a thickness of 4.75mm or more but not exceeding 10mm	3

72192 3	Steel, stainless; flat-rolled, width 600mm or more, hot-rolled, (not in coils), of a thickness of 3mm or more but less than 4.75mm	3
72192 4	Steel, stainless; flat-rolled, width 600mm or more, hot-rolled, (not in coils), of a thickness of less than 3mm	3
72193 1	Steel, stainless; flat-rolled, width 600mm or more, cold-rolled or cold-reduced, of a thickness of 4.75mm or more	3
72193 2	Steel, stainless; flat-rolled, width 600mm or more, cold-rolled, of a thickness of 3mm or more but less than 4.75mm	3

Code HS 2017	Description	Dismantlement Group
721933	Steel, stainless; flat-rolled, width 600mm or more, cold-rolled, of a thickness exceeding 1mm but less than 3mm	3
721934	Steel, stainless; flat-rolled, width 600mm or more, cold-rolled, of a thickness of 0.5mm or more but not exceeding 1mm	3
721935	Steel, stainless; flat-rolled, width 600mm or more, cold-rolled, of a thickness of less than 0.5mm	3
721990	Steel, stainless; flat-rolled, width 600mm or more, n.e.s. in heading no. 7219	3
722011	Steel, stainless; flat-rolled, width less than 600mm, hot-rolled, of a thickness of 4.75mm or more	3
722012	Steel, stainless; flat-rolled, width less than 600mm, hot-rolled, of a thickness of less than 4.75mm	3
722020	Steel, stainless; flat-rolled, width less than 600mm, cold-rolled	3
722090	Steel, stainless; flat-rolled, width less than 600mm, nes in heading no 7220	3
722100	Steel, stainless; bars and rods, hot-rolled, in irregularly wound coils	2
722211	Steel, stainless; bars and rods, hot-rolled, hot-drawn or extruded, of circular cross-section	3
722219	Steel, stainless; bars and rods, hot-rolled, hot-drawn or extruded, other than of circular cross-section	3
722220	Steel, stainless; bars and rods, cold-formed or cold-finished	3
722230	Steel, stainless; bars and rods, n.e.s. in heading no. 7222	3
722240	Steel, stainless; angles, shapes and sections	3
722300	Steel, stainless; wire	3
722410	Steel, alloy; ingots and other primary forms	3
722490	Steel, alloy; semi-finished products	3
722511	Steel, alloy; flat-rolled, width 600mm or more, of silicon-electrical steel, grain-oriented	3
722519	Steel, alloy; flat-rolled, width 600mm or more, of silicon-electrical steel, (other than grain-oriented)	3
722530	Steel, alloy; flat-rolled, width 600mm or more, hot-rolled, in coils	3
722540	Steel, alloy; flat-rolled, width 600mm or more, hot-rolled, not in coils	3

72255 0	Steel, alloy; flat-rolled, width 600mm or more, cold rolled	3
72259 1	Steel, alloy; flat-rolled, width 600mm or more, n.e.s. in heading no. 7225, electrolytically plated or coated with zinc	3
72259 2	Steel, alloy; flat-rolled, width 600mm or more, n.e.s. in heading no. 7225, plated or coated with zinc (other than electrolytically)	3

Code HS 2017	Description	Dismantlement Group
722599	Steel, alloy; flat-rolled, width 600mm or more, n.e.s. in heading no. 7225, (other than plated or coated with zinc)	3
722611	Steel, alloy; flat-rolled, width less than 600mm, of silicon-electrical steel, grain-oriented	3
722619	Steel, alloy; flat-rolled, width less than 600mm, of silicon-electrical steel, other than grain-oriented	3
722620	Steel, alloy; flat-rolled, width less than 600mm, of high speed steel	3
722691	Steel, alloy; flat-rolled, width less than 600mm, n.e.s. in heading no. 7226, hot-rolled	3
722692	Steel, alloy; flat-rolled, width less than 600mm, n.e.s. in heading no. 7226, cold-rolled	3
722699	Steel, alloy; flat-rolled, width less than 600mm, n.e.s. in item no. 7226.9	3
722710	Steel, alloy; bars and rods, hot-rolled, in irregularly wound coils, of high speed steel	2
722720	Steel, alloy; bars and rods, hot-rolled, in irregularly wound coils, of silico-manganese steel	2
722790	Steel, alloy; bars and rods, hot-rolled, in irregularly wound coils, n.e.s. in heading no. 7227	2
722810	Steel, alloy; bars and rods, of high speed steel	3
722820	Steel, alloy; bars and rods, of silico-manganese steel	3
722830	Steel, alloy; bars and rods, hot-rolled, hot-drawn or extruded	3
722840	Steel, alloy; bars and rods, forged	3
722850	Steel, alloy; bars and rods, cold-formed or cold-finished	3
722860	Steel, alloy; bars and rods n.e.s. in heading no. 7228	3
722870	Steel, alloy; angles, shapes and sections	3
722880	Steel, alloy or non-alloy; hollow drill bars and rods	3
722920	Steel, alloy; wire, of silico-manganese steel	3
722990	Steel, alloy; wire, of materials other than high speed or silico-manganese steel	3
730110	Iron or steel; sheet piling, whether or not drilled, punched or made from assembled elements	2
730120	Iron or steel; angles, shapes and sections, welded	2

73021 0	Iron or steel, railway or tramway track construction material; rails	1
73023 0	Iron or steel, railway or tramway track construction material; switch blades, crossing frogs, point rods and other crossing pieces	1
73024 0	Iron or steel, railway or tramway track construction material; fish-plates and sole plates	1

Code HS 2017	Description	Dismantlement Group
730290	Iron or steel, railway or tramway track construction material; n.e.s. in heading no. 7302	1
730300	Cast iron; tubes, pipes and hollow profiles	3
730411	Iron or steel (excluding cast iron); seamless, line pipe of a kind used for oil or gas pipelines, of stainless steel	2
730419	Iron or steel (excluding cast iron or stainless steel); seamless, line pipe of a kind used for oil or gas pipelines	2
730422	Steel, stainless; seamless, drill pipe, of a kind used in drilling for oil or gas	2
730423	Iron or steel (excluding cast iron or stainless steel); seamless, drill pipe, of a kind used in drilling for oil or gas	2
730424	Steel, stainless; seamless, casing and tubing, of a kind used in drilling for oil or gas	2
730429	Iron or steel; casing and tubing, of a kind used in drilling for oil or gas	2
730431	Iron or non-alloy steel; cold-drawn or cold-rolled, tubes and pipes of circular cross-section	2
730439	Iron or non-alloy steel; (excluding cold-drawn or cold-rolled), tubes and pipes of circular cross-section	2
730441	Steel, stainless; cold-drawn or cold-rolled, tubes and pipes of circular cross-section	2
730449	Steel, stainless; (excluding cold-drawn or cold-rolled), tubes and pipes of circular cross-section	3
730451	Steel, alloy n.e.s. in heading no. 7304; cold-drawn or cold-rolled, tubes and pipes of circular cross-section	2
730459	Steel, alloy n.e.s. in heading no. 7304; (excluding cold-drawn or cold-rolled), tubes and pipes of circular cross-section	2
730490	Iron or steel; tubes, pipes and hollow profiles, seamless, n.e.s. in heading no. 7304	2

73051 1	Iron or steel; line pipe of a kind used for oil or gas pipelines, longitudinally submerged arc welded, external diameter exceeds 406.4mm	2
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Code HS 2017	Description	Dismantlement Group
730512	Iron or steel; line pipe of a kind used for oil or gas pipelines, longitudinally welded external diameter exceeds 406.4mm	2
730519	Iron or steel; line pipe of a kind used for oil or gas pipelines, (other than longitudinally welded), external diameter exceeds 406.4mm	2
730520	Iron or steel; casing of a kind used in drilling for oil or gas, external diameter exceeds 406.4mm	2
730531	Iron or steel; tubes and pipes (other than line pipe or casing of a kind used for oil or gas pipelines), longitudinally welded, external diameter exceeds 406.4mm	2
730539	Iron or steel; tubes and pipes (other than line pipe or casing of a kind used for oil or gas pipelines), (other than longitudinally welded), external diameter exceeds 406.4mm	2
730590	Iron or steel; tubes and pipes, n.e.s. in heading no. 7305, external diameter exceeds 406.4mm	2
730611	Steel; stainless; line pipe of a kind used for oil or gas pipelines n.e.c. in chapter 73, welded, (not seamless)	2
730619	Iron or steel (excluding cast iron); line pipe of a kind used for oil or gas pipelines (other than of stainless steel or seamless), n.e.c. in chapter 73	2
730621	Steel, stainless; casing and tubing of a kind used in drilling for oil and gas, n.e.c. in chapter 73, welded, (not seamless)	2
730629	Iron or steel (excluding cast iron); casing and tubing of a kind used in drilling for oil and gas (other than stainless steel or seamless), n.e.c. in chapter 73	2
730630	Iron or non-alloy steel; tubes and pipes, welded, of circular cross-section	3
730640	Steel, stainless; tubes and pipes, welded, of circular cross-section	2
730650	Steel, alloy; n.e.s. in heading no. 7306, tubes and pipes, welded, of circular cross-section	2
730661	Iron or steel (excluding cast iron); tubes, pipes and hollow profiles (not seamless), welded, of square or rectangular cross-section, n.e.c. in chapter 73	2

Code HS 2017	Description	Dismantlement Group
730669	Iron or steel (excluding cast iron); tubes, pipes and hollow profiles (not seamless), n.e.c. in chapter 73, welded, of non-circular cross-section (not square or rectangular cross-section)	2
730690	Iron or steel; tubes, pipes and hollow profiles n.e.s. in heading no. 7306	2
730711	Cast iron; cast fittings, of non-malleable cast iron	2
730719	Iron or steel; cast fittings, other than of non-malleable cast iron	3
730721	Steel, stainless; tube or pipe fittings, flanges, of stainless steel	2
730722	Steel, stainless; tube or pipe fittings, threaded elbows, bends and sleeves	2
730723	Steel, stainless; tube or pipe fittings, butt welding fittings	2
730729	Steel, stainless; tube or pipe fittings, n.e.s. in item no. 7307.2	2
730791	Iron or steel; tube or pipe fittings, flanges, other than stainless steel	3
730792	Iron or steel; tube or pipe fittings, threaded elbows, bends and sleeves, other than stainless steel	2
730793	Iron or steel; tube or pipe fittings, butt welding fittings, other than stainless steel	3
730799	Iron or steel; tube or pipe fittings, n.e.s. in item no. 7307.9, other than stainless steel	3
730810	Iron or steel; structures and parts thereof; bridges and bridge-sections	1
730820	Iron or steel; structures and parts thereof, towers and lattice masts	1
730830	Iron or steel; structures and parts thereof, doors, windows and their frames and thresholds for	2
730840	Iron or steel; structures and parts thereof, props and similar equipment for scaffolding, shuttering or pit-propping	2
730890	Iron or steel; structures and parts thereof, n.e.s. in heading no. 7308	3
730900	Reservoirs, tanks, vats and similar containers; for any material (excluding compressed or liquefied gas), of iron or steel, capacity exceeding 300l, whether or not lined or heat insulated	3

73101 0	Tanks, casks, drums, cans, boxes and similar containers, for any material (excluding compressed or liquefied gas), 50l or more capacity but not exceeding 300l	3
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Code HS 2017	Description	Dismantlement Group
731021	Cans; which are to be closed by soldering or crimping, for any material (excluding compressed or liquefied gas), less than 50l capacity, of iron or steel	3
731029	Tanks, casks, drums, boxes and similar containers for any material (excluding compressed or liquefied gas) less than 50l capacity, n.e.s. in item no. 7310.2, of iron or steel	3
731100	Containers for compressed or liquefied gas, of iron or steel	2
731210	Iron or steel; stranded wire, ropes and cables, not electrically insulated	3
731290	Iron or steel; plaited bands, slings and the like, not electrically insulated	3
731300	Iron of steel; barbed wire, twisted hoop or single flat wire and loosely twisted double wire, used for fencing	3
731412	Iron or steel; woven cloth, endless bands for machinery, of stainless steel	3
731414	Iron or steel; woven cloth, of stainless steel, (other than endless bands for machinery)	3
731419	Iron or steel; wire cloth (including endless bands), woven products, other than of stainless steel	3
731420	Iron or steel wire; grill, netting and fencing, welded at intersections, of wire with a maximum cross-sectional dimension of 3mm or more and mesh size 100cm <sup>2</sup> or more	3
731431	Iron or steel wire; grill, netting and fencing, welded at the intersection, n.e.s. in item no. 7314.20, plated or coated with zinc	3
731439	Iron or steel wire; grill, netting and fencing, welded at the intersection, n.e.s. in item no. 7314.20, (other than plated or coated with zinc)	3
731441	Iron or steel wire; grill, netting and fencing, plated or coated with zinc	3
731442	Iron or steel wire; grill, netting and fencing, coated with plastic	3
731449	Iron or steel wire; grill, netting and fencing, coated with materials other than zinc or plastic	3
731450	Iron or steel; expanded metal	3
731511	Chain; articulated link, roller, of iron or steel	2
731512	Chain; articulated link, (other than roller), of iron or steel	2
731519	Chain; articulated link parts, of iron or steel	3

73152 0	Chain; skid, articulated link chain and parts thereof, of iron or steel	3
73158 1	Chain; stud-link chain, of iron or steel	3
73158 2	Chain; welded link chain, of iron or steel	3

Code HS 2017	Description	Dismantlement Group
731589	Chain; n.e.s. in heading no. 7315, of iron or steel	3
731590	Chain; parts n.e.s. in heading no. 7315, of iron or steel	3
731600	Iron or steel; anchors, grapnels and parts thereof	3
731700	Iron or steel; nails, tacks, drawing pins, corrugated nails, staples (not those of heading no. 8305) and the like, with heads of other material or not, but excluding articles with heads of copper	5
731811	Iron or steel; threaded coach screws	2
731812	Iron or steel; threaded wood screws other than coach screws	2
731813	Iron or steel; threaded screw hooks and screw	2
731814	Iron or steel; threaded self-tapping screws	2
731815	Iron or steel; threaded screws and bolts n.e.s. in item no. 7318.1, whether or not with their nuts or washers	3
731816	Iron or steel; threaded nuts	2
731819	Iron or steel; threaded screws, bolts and nuts n.e.s. in item no. 7318.1	2
731821	Iron or steel; non-threaded spring washers and other lock washers	2
731822	Iron or steel; non-threaded washers, excluding spring and lock	2
731823	Iron or steel; non-threaded rivets	2
731824	Iron or steel; non-threaded cotters and cotter-pins	2
731829	Iron or steel; non-threaded articles, n.e.s. in item no. 7318.2	2
731940	Safety pins and other pins; of iron or steel	3
731990	Iron or steel; knitting needles, bodkins, crochet hooks and similar articles, for use in the hand, n.e.s. in heading no. 7319	3
732010	Iron or steel; leaf-springs and leaves therefor	2
732020	Iron or steel; helical springs and leaves for springs	2

73209 0	Iron or steel; springs n.e.s. in heading no. 7320	2
73211 1	Cooking appliances and plate warmers; for gas fuel or for both gas and other fuels, of iron or steel	3

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
73211 2	Cooking appliances and plate warmers; for liquid fuel, of iron or steel	3
73211 9	Cooking appliances and plate warmers; for solid fuel and fuels other than gas or liquid, of iron or steel	3
73218 1	Domestic appliances; non-electric, (other than cookers and plate warmers), for gas fuel or for both gas and other fuels, of iron or steel	3
73218 2	Domestic appliances; non-electric, (other than cookers and plate warmers), for liquid fuel, of iron or steel	3
73218 9	Domestic appliances; non-electric, (other than cookers and plate warmers), for solid fuel and fuels other than gas or liquid, of iron or steel	3
73219 0	Domestic appliances; non-electric, parts thereof, of iron or steel	2
73221 1	Radiators and parts thereof; for central heating, (not electrically heated), of cast iron	3
73221 9	Radiators and parts thereof; for central heating, (not electrically heated), of iron or steel other than cast iron	3
73229 0	Air heaters and hot air distributors, (not electrically heated), incorporating a motor-driven fan or blower and parts thereof, of iron or steel	3
73231 0	Iron or steel; wool, pot scourers and scouring or polishing pads, gloves and the like	3
73239 1	Cast iron; table, kitchen and other household articles and parts thereof, of cast iron, not enamelled	3

73239 2	Cast iron; table, kitchen and other household articles and parts thereof, of cast iron, enamelled	3
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Code HS 2017	Description	Dismantlement Group
73239 3	Steel, stainless; table, kitchen and other household articles and parts thereof	3
73239 4	Iron (excluding cast) or steel; table, kitchen and other household articles and parts thereof, enamelled	3
73239 9	Iron or steel; table, kitchen and other household articles and parts thereof, of iron or steel n.e.s. in heading no. 7323	3
73241 0	Steel; sinks and wash basins, of stainless steel	3
73242 1	Cast iron, baths, whether or not enamelled	3
73242 9	Iron (other than cast) or steel; baths	3
73249 0	Iron or steel; sanitary ware and parts thereof, excluding sinks, wash basins and baths	3
73251 0	Iron; articles of non-malleable cast iron	2
73259 1	Iron; grinding balls and similar articles for mills, other than of non-malleable cast iron	2
73259 9	Iron or steel; cast articles, excluding grinding balls and similar articles for mills, other than of non-malleable cast iron	2
73261 1	Iron or steel; grinding balls and similar articles for mills, forged or stamped, but not further worked	2
73261 9	Iron or steel; articles n.e.s. in item no. 7326.11, forged or stamped, but not further worked	2
73262 0	Iron or steel; wire articles	2
73269 0	Iron or steel; articles n.e.s. in heading no. 7326	3
74010 0	Copper mattes; cement copper (precipitated copper)	2
74020 0	Copper; unrefined, copper anodes for electrolytic refining	2
74031 1	Copper; refined, unwrought, cathodes and sections of cathodes	2
74031 2	Copper; refined, unwrought, wire-bars	2
74031 3	Copper; refined, unwrought, billets	2

74031 9	Copper; refined, unwrought, n.e.s. in item no. 7403.1	2
74032 1	Copper; copper-zinc base alloys (brass) unwrought	2
74032 2	Copper; copper-tin base alloys (bronze) unwrought	2
74032 9	Copper; copper alloys n.e.s. in heading no. 7403 (other than master alloys of heading no. 7405)	2
74040 0	Copper; waste and scrap	2

Code HS 2017	Description	Dismantlement Group
740500	Copper; master alloys of copper	2
740610	Copper; powders of non-lamellar structure	2
740620	Copper; powders of lamellar structure, flakes	2
740710	Copper; bars, rods and profiles, of refined copper	2
740721	Copper; bars, rods and profiles, of copper-zinc base alloys (brass)	2
740729	Copper; bars, rods and profiles, of copper alloys, (other than copper-zinc base alloys, copper-nickel base alloys or copper-nickel-zinc base alloys)	2
740811	Copper; wire, of refined copper, of which the maximum cross-sectional dimension exceeds 6mm	2
740819	Copper; wire, of refined copper, of which the maximum cross-sectional dimension is 6mm or	2
740821	Copper; wire, of copper-zinc base alloys (brass)	2
740822	Copper; wire, of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	2
740829	Copper; wire, of copper alloys (other than copper-zinc base alloys, copper-nickel base alloys or copper-nickel-zinc base alloys)	1
740911	Copper; strip, of a thickness exceeding 0.15mm, of refined copper, in coils	2
740919	Copper; plates and sheets, of a thickness exceeding 0.15mm, of refined copper, not in coils	2
740921	Copper; strip, of a thickness exceeding 0.15mm, of copper-zinc base alloys (brass), in coils	2
740929	Copper; plates and sheets, of a thickness exceeding 0.15mm, of copper-zinc base alloys (brass), not in coils	2
740931	Copper; strip, of a thickness exceeding 0.15mm, of copper-tin base alloys (bronze), in coils	2
740939	Copper; plates and sheets, of a thickness exceeding 0.15mm, of copper-tin base alloys, not in coils	2
740940	Copper; plates, sheets and strip, of a thickness exceeding 0.15mm, of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	2
740990	Copper; plates, sheets and strip, of a thickness exceeding 0.15mm, of copper alloys (other than copper-zinc base alloys, copper-tin base alloys, copper-nickel base alloys or copper-nickel-zinc base alloys)	2

74101 1	Copper; foil, not backed, of a thickness not exceeding 0.15mm, of refined copper	2
74101 2	Copper; foil, not backed, of a thickness not exceeding 0.15mm, of copper alloys	2

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
74102 1	Copper; foil, backed with paper, paperboard, plastics or similar backing material, of a thickness (excluding any backing) not exceeding 0.15mm, of refined copper	2
74102 2	Copper; foil, backed with paper, paperboard, plastics or similar backing material, of a thickness (excluding any backing) not exceeding 0.15mm, of copper alloys	2
74111 0	Copper; tubes and pipes, of refined copper	2
74112 1	Copper; tubes and pipes, of copper-zinc base alloys (brass)	2
74112 2	Copper; tubes and pipes, of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	2
74112 9	Copper; tubes and pipes, of copper alloys (other than copper-zinc, copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel-silver))	2
74121 0	Copper; tube or pipe fittings (eg couplings, elbows, sleeves) of refined copper	2
74122 0	Copper; tube or pipe fittings (eg couplings, elbows, sleeves) of copper alloys	2
74130 0	Copper; stranded wire, cables, plaited bands and the like, not electrically insulated	2
74151 0	Copper; nails and tacks, drawing pins, staples and similar articles of copper or with heads of copper	3
74152 1	Copper; washers, (including spring washers), not threaded	3
74152 9	Copper; rivets, cotters, cotter-pins and similar articles, not threaded	3
74153 3	Copper; screws, bolts and nuts, threaded	2
74153 9	Copper; articles n.e.s. in heading no. 7415	2
74181 0	Copper; table, kitchen or other household articles and parts thereof, pot scourers and scouring or polishing pads, gloves and the like	3
74182 0	Copper; sanitary ware and parts thereof	3
74191 0	Copper; chain and parts thereof	3
74199 1	Copper; cast, moulded, stamped or forged, but not further worked	3
74199 9	Copper; articles n.e.s. in heading no. 7419	3

75011 0	Nickel; nickel mattes	2
75012 0	Nickel; oxide sinters and other intermediate products of nickel metallurgy	2
75021 0	Nickel; unwrought, not alloyed	2
75022 0	Nickel; unwrought, alloys	2

Code HS 2017	Description	Dismantlement Group
750300	Nickel; waste and scrap	2
750400	Nickel; powders and flakes	2
750511	Nickel; bars, rods and profiles, not alloyed	2
750512	Nickel; bars, rods and profiles, of nickel alloys	2
750521	Nickel; wire, not alloyed	2
750522	Nickel; wire, of nickel alloys	2
750610	Nickel; plates, sheets, strip and foil, not alloyed	2
750620	Nickel; plates, sheets, strip and foil, of nickel alloys	2
750711	Nickel; tubes and pipes, not alloyed	2
750712	Nickel; tubes and pipes, of nickel alloys	2
750720	Nickel; tube and pipe fittings	2
750810	Nickel; other articles thereof n.e.s., cloth, grill and netting, of nickel wire	2
750890	Nickel; other articles thereof n.e.s., (other than cloth, grill and netting, of nickel wire)	3
760110	Aluminium; unwrought, (not alloyed)	3
760120	Aluminium; unwrought, alloys	3
760200	Aluminium; waste and scrap	3
760310	Aluminium; powders of non-lamellar structure	3
760320	Aluminium; powders of lamellar structure, flakes	3
760410	Aluminium; (not alloyed), bars, rods and profiles	3
760421	Aluminium; alloys, hollow profiles	3
760429	Aluminium; alloys, bars, rods and profiles, other than hollow	3
760511	Aluminium; (not alloyed), wire, maximum cross-sectional dimension exceeds 7mm	3
760519	Aluminium; (not alloyed), wire, maximum cross-sectional dimension is 7mm or less	3
760521	Aluminium; alloys, wire, maximum cross-sectional dimension exceeding 7mm	3

76052 9	Aluminium; alloys, wire, maximum cross-sectional dimension is 7mm or less	3
76061 1	Aluminium; plates, sheets and strip, thickness exceeding 0.2mm, (not alloyed), rectangular (including square)	5
76061 2	Aluminium; plates, sheets and strip, thickness exceeding 0.2mm, alloys, rectangular (including square)	5

Code HS 2017	Description	Dismantlement Group
760691	Aluminium; plates, sheets and strip, thickness exceeding 0.2mm, not alloyed, (not rectangular or square)	5
760692	Aluminium; plates, sheets and strip, thickness exceeding 0.2mm, alloys, (not rectangular or square)	5
760711	Aluminium; foil, (not backed), rolled (but not further worked), of a thickness not exceeding 0.2mm	2
760719	Aluminium; foil, (not backed), of a thickness not exceeding 0.2mm, not rolled	3
760720	Aluminium; foil, backed with paper, paperboard, plastics or similar backing materials, of a thickness (excluding any backing) not exceeding 0.2mm	3
760810	Aluminium; tubes and pipes, not alloyed	5
760820	Aluminium; tubes and pipes, alloys	5
760900	Aluminium; tube or pipe fittings (eg couplings, elbows, sleeves)	5
761010	Aluminium; structures (excluding prefabricated buildings of heading no. 9406) and parts of structures, doors, windows and their frames and thresholds for doors	5
761090	Aluminium; structures (excluding prefabricated buildings of heading no. 9406) and parts of structures, n.e.s. in heading no. 7610, plates, rods, profiles, tubes and the like	3
761100	Aluminium; reservoirs, tanks, vats and similar containers, for material (not compressed or liquefied gas), of a capacity over 300l, whether or not lined, not fitted with mechanical/thermal equipment	2
761210	Aluminium; collapsible tubular containers, for any material, (not compressed or liquefied gas), 300l capacity or less, whether or not lined, not fitted with mechanical/thermal equipment	3
761290	Aluminium; casks, drums, cans, boxes and the like for any material (not compressed or liquefied gas), 300l capacity or less, whether or not lined or heat-insulated, no mechanical or thermal equipment	2
761300	Aluminium; containers for compressed or liquefied gas	3
761410	Aluminium; stranded wire, cables, plaited bands and the like, (not electrically insulated), with steel core	5
761490	Aluminium; stranded wire, cables, plaited bands and the like, (not electrically insulated), other than steel core	3

76151 0	Aluminium; table, kitchen or other household articles and parts thereof, pot scourers and scouring or polishing pads, gloves and the like	5
76152 0	Aluminium; sanitary ware and parts thereof	5

Code HS 2017	Description	Dismantlement Group
761610	Aluminium; nails, tacks, staples (other than those of heading no. 8305) screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	5
761691	Aluminium; articles n.e.s. in heading no. 7616, cloth, grill, netting and fencing, of aluminium wire	5
761699	Aluminium; n.e.s. in heading no. 7616	5
780110	Lead; unwrought, refined	2
780191	Lead; unwrought, unrefined, containing by weight antimony as the principal other element	2
780199	Lead; unwrought, unrefined, not containing by weight antimony as the principal other element	2
780200	Lead; waste and scrap	2
780411	Lead; sheets, strip and foil, of a thickness (excluding any backing) not exceeding 0.2mm	2
780419	Lead; plates, sheets, strip and foil, of a thickness (excluding any backing) exceeding 0.2mm	2
780420	Lead; powders and flakes	2
780600	Lead; articles n.e.s. in chapter 78	2
790111	Zinc; unwrought, (not alloyed), containing by weight 99.99% or more of zinc	2
790112	Zinc; unwrought, (not alloyed), containing by weight less than 99.99% of zinc	2
790120	Zinc; unwrought, alloys	2
790200	Zinc; waste and scrap	2
790310	Zinc dust	2
790390	Zinc; powders and flakes	2
790400	Zinc; bars, rods, profiles and wire	2
790500	Zinc; plates, sheets, strip and foil	2
790700	Zinc; articles n.e.s. in chapter 79	5
800110	Tin; unwrought, not alloyed	2
800120	Tin; unwrought, alloys	2
800200	Tin; waste and scrap	2

80030 0	Tin; bars, rods, profiles and wire	2
80070 0	Tin; articles n.e.s. in chapter 80	3
81011 0	Tungsten (wolfram); articles thereof, including waste and scrap, powders	2
81019 4	Tungsten (wolfram); unwrought, including bars and rods obtained simply by sintering	3
81019 6	Tungsten (wolfram); wire	3
81019 7	Tungsten (wolfram); waste and scrap	3
81019 9	Tungsten (wolfram); articles n.e.s. in heading no. 8101	3

Code HS 2017	Description	Dismantlement Group
810210	Molybdenum; articles thereof, including waste and scrap, powders	2
810294	Molybdenum; unwrought, including bars and rods obtained simply by sintering	3
810295	Molybdenum; bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	3
810296	Molybdenum; wire	3
810297	Molybdenum; waste and scrap	3
810299	Molybdenum; articles n.e.s. in heading no. 8102	3
810320	Tantalum; unwrought, including bars and rods obtained simply by sintering, powders	3
810330	Tantalum; waste and scrap	3
810390	Tantalum; articles n.e.s. in heading no. 8103	3
810411	Magnesium; unwrought, containing at least 99.8% by weight of magnesium	2
810419	Magnesium; unwrought, containing less than 99.8% by weight of magnesium	2
810420	Magnesium; waste and scrap	2
810430	Magnesium; raspings, turnings and granules, graded according to size, powders	2
810490	Magnesium; articles n.e.s. in heading no. 8104	3
810520	Cobalt; mattes and other intermediate products of cobalt metallurgy, unwrought cobalt, powders	2
810530	Cobalt; waste and scrap	2
810590	Cobalt; articles n.e.s. in heading no. 8105	2
810600	Bismuth; articles thereof, including waste and scrap	2
810720	Cadmium; unwrought, powders	2
810730	Cadmium; waste and scrap	2
810790	Cadmium; other than unwrought, n.e.s. in heading no. 8107	2
810820	Titanium; unwrought, powders	2
810830	Titanium; waste and scrap	2
810890	Titanium; other than unwrought, n.e.s. in heading no. 8108	2
810920	Zirconium; unwrought, powders	2
810930	Zirconium; waste and scrap	2
810990	Zirconium; other than unwrought, n.e.s. in heading no. 8109	2

81101 0	Antimony and articles thereof; unwrought antimony, powders	2
81102 0	Antimony; waste and scrap	2
81109 0	Antimony and articles thereof; wrought, other than waste and scrap	2
81110 0	Manganese; articles thereof, including waste and scrap	2
81121 2	Beryllium and articles thereof; unwrought beryllium, powders	2
81121 3	Beryllium; waste and scrap	2
81121 9	Beryllium; n.e.s. in item no. 8112.11	2
81122 1	Chromium and articles thereof; unwrought chromium, powders	2

Code HS 2017	Description	Dismantlement Group
81122 2	Chromium; waste and scrap	2
81122 9	Chromium and articles thereof; wrought other than waste and scrap	2
81125 1	Thallium and articles thereof; unwrought thallium, powders	2
81125 2	Thallium; waste and scrap	2
81125 9	Thallium and articles thereof; other than unwrought thallium, (powders) or waste and scrap	2
81129 2	Gallium, hafnium, indium, niobium (columbium) and rhenium; articles thereof, unwrought, including waste and scrap, powders	2
81129 9	Gallium, hafnium, indium, niobium (columbium), rhenium and thallium; other than unwrought, including articles n.e.s. in item no. 8112.91	2
81130 0	Cermets; articles thereof, including waste and scrap	2
82011 0	Tools, hand; spades and shovels	5
82013 0	Tools, hand; mattocks, picks, hoes and rakes	5
82014 0	Tools, hand; axes, bill hooks and similar hewing tools, of a kind used in agriculture, horticulture or forestry	5
82015 0	Tools, hand; one-handed secateurs (including poultry shears)	3
82016 0	Tools, hand; hedge shears, two-handed pruning shears and similar two-handed shears	3
82019 0	Tools, hand; n.e.s. in heading no. 8201, of a kind used in agriculture, horticulture or forestry	3
82021 0	Tools, hand; hand saws	3
82022 0	Tools, hand; band saw blades	2
82023 1	Tools, hand; circular saw blades (including slitting or slotting saw blades), with working part of steel	2
82023 9	Tools, hand; circular saw blades (including slitting or slotting saw blades), with working part of materials (other than steel)	2
82024 0	Tools, hand; chain saw blades	2
82029 1	Tools, hand; straight saw blades, for working metal	2
82029 9	Tools, hand; saw blades n.e.s. in heading no. 8202	2
82031 0	Tools, hand; files, rasps and similar tools	2

82032 0	Tools, hand; pliers (including cutting pliers), pincers, tweezers and similar tools	2
82033 0	Tools, hand; metal cutting shears and similar tools	2
82034 0	Tools, hand; pipe-cutters, bolt croppers, perforating punches and similar tools	2
82041 1	Tools, hand; hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches), non-adjustable	2
82041 2	Tools, hand; hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches), adjustable	2

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
82042 0	Tools, hand; interchangeable spanner sockets, with or without handles	2
82051 0	Tools, hand; drilling, threading or tapping tools	2
82052 0	Tools, hand; hammers and sledge hammers	2
82053 0	Tools, hand; planes, chisels, gauges and similar cutting tools for working wood	2
82054 0	Tools, hand; screwdrivers	2
82055 1	Tools, hand; household	2
82055 9	Tools, hand; other than household tools	2
82056 0	Tools, hand; blow lamps	2
82057 0	Tools, hand; vices, clamps and the like	2
82059 0	Tools, hand; sets, of articles of two or more of the foregoing items	2
82060 0	Tools, hand; two or more of heading no. 8202 to 8205, put up in sets for retail sale	2
82071 3	Tools, interchangeable; rock drilling or earth boring tools, with working part of cermets, whether or not power operated	2
82071 9	Tools, interchangeable; rock drilling or earth boring tools, with working part (other than of cermets), whether or not power operated,	2
82072 0	Tools, interchangeable; (for machine or hand tools, whether or not power-operated), dies for drawing or extruding metal	2
82073 0	Tools, interchangeable; (for machine or hand tools, whether or not power-operated), tools for pressing, stamping or punching	2
82074 0	Tools, interchangeable; (for machine or hand tools, whether or not power-operated), tools for tapping or threading	2
82075 0	Tools, interchangeable; (for machine or hand tools, whether or not power-operated), tools for drilling (other than rock)	2
82076 0	Tools, interchangeable; (for machine or hand tools, whether or not power-operated), for boring or broaching	2
82077 0	Tools, interchangeable; (for machine or hand tools, whether or not power-operated), for milling	2
82078 0	Tools, interchangeable; (for machine or hand tools, whether or not power-operated), for turning	2
82079 0	Tools, interchangeable; (for machine or hand tools, whether or not power-operated), for screw-driving or uses n.e.s. in heading no. 8207	2

82081 0	Tools; knives and cutting blades, for machines or for mechanical appliances, for metal working	2
82082 0	Tools; knives and cutting blades, for wood working machines or mechanical appliances	2
82083 0	Tools; knives and cutting blades, for kitchen appliances or for machines used by the food industry	2
82084 0	Tools; knives and cutting blades, for agricultural, horticultural or forestry machines or mechanical appliances	2

Code HS 2017	Description	Dismantlement Group
820890	Tools; knives and cutting blades, for machines or mechanical appliances, n.e.s. in heading no. 8208	2
820900	Tools; plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets	2
821000	Tools; hand-operated mechanical appliances, weighing 10kg or less, used in the preparation, conditioning or serving of food or drink	3
821110	Knives; with cutting blades, serrated or not (including pruning knives), sets of assorted articles, excluding knives and blades of heading no. 8208	3
821191	Knives; table knives, having fixed cutting blades, serrated or not, excluding knives and blades of heading no. 8208	3
821192	Knives; having fixed cutting blades, (other than table knives), serrated or not, excluding knives and blades of heading no. 8208	3
821193	Knives; with cutting blades, (having other than fixed blades), serrated or not, excluding knives and blades of heading no. 8208	3
821194	Blades; cutting, serrated or not, excluding those of heading no. 8208	3
821195	Knives; with handles of base metal	3
821210	Razors	3
821220	Razors; safety razor blades, including razor blade blanks in strips	3
821290	Razors; parts n.e.s. in heading no. 8212	3
821300	Scissors; tailors' shears, similar shears and blades therefor	3
821410	Cutlery; paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	3
821420	Manicure or pedicure sets and instruments; (including nail files)	3
821490	Cutlery; hair clippers and mincing knives	3
821510	Cutlery; sets of assorted articles (eg spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter- knives, sugar tongs and similar), with at least one article plated with precious metal	3
821520	Cutlery; sets of assorted articles (eg spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter knives, sugar tongs and similar), not plated with precious metal	3

82159 1	Cutlery; (eg spoons, forks, ladles, skimmers, cake- servers, fish-knives, butter-knives, sugar tongs and similar), plated with precious metal, not in sets	3
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Code HS 2017	Description	Dismantlement Group
821599	Cutlery; other than plated with precious metal	3
830110	Padlocks; (key, combination or electrically operated), of base metal	3
830120	Locks; of a kind used for motor vehicles (key, combination or electrically operated), of base metal	3
830130	Locks; of a kind used for furniture (key, combination or electrically operated), of base metal	3
830140	Locks; (other than those for motor vehicles or furniture), (key, combination or electrically operated), of base metal	3
830150	Clasps and frames with clasps; incorporating locks, of base metal	3
830160	Locks; parts of padlocks, locks, clasps and frames with clasps incorporating locks, of base metal	2
830170	Keys; presented separately, of base metal	3
830210	Hinges; suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like, of base metal	3
830220	Castors; with mountings, of base metal	3
830230	Mountings, fittings and similar articles; for motor vehicles, of base metal	3
830241	Mountings, fittings and similar articles; of base metal, suitable for buildings	3
830242	Mountings, fittings and similar articles; suitable for furniture of base metal	3
830249	Mountings, fittings and similar articles; suitable for other than buildings or furniture, of base metal	3
830250	Hat-racks, hat-pegs, brackets and similar fixtures, of base metal	3
830260	Automatic door closures; of base metal	3
830300	Safes; armoured or reinforced, strong-boxes, doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	3
830400	Office equipment; filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office- stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading no. 9403	3
830510	Stationery; fittings for loose-leaf binders or files, of base metal	3

83052 0	Stationery; staples in strips, (eg for offices, upholstery, packaging), of base metal	3
83059 0	Stationery; letter clips, letter corners, paper clips, indexing tags and similar office articles, including parts, of base metal	3
83061 0	Bells, gongs and the like; non-electric, of base metal	3

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
83062 1	Statuettes and other ornaments; of base metal plated with precious metal	3
83062 9	Statuettes and other ornaments; of base metal other than plated with precious metal	5
83063 0	Photograph, picture or similar frames, mirrors; of base metal	3
83071 0	Tubing; flexible, with or without fittings, of iron or steel	2
83079 0	Tubing; flexible, with or without fittings of base metal, other than those of iron or steel	2
83081 0	Hooks, eyes and eyelets; of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles	2
83082 0	Rivets; tubular or bifurcated, of base metal	2
83089 0	Clasps, frames with clasps, buckles, buckle clasps; of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles, including parts	2
83091 0	Stoppers; corks, of base metal	2
83099 0	Stoppers; caps and lids, of base metal	3
83100 0	Sign plates, name-plates, address-plates and similar plates, numbers, letters and other symbols; of base metal, excluding those of heading no. 9405	3
83111 0	Electrodes; coated, of base metal, for electric arc-welding	3
83112 0	Wire; cored, of base metal, for electric arc-welding	3
83113 0	Rods and wire; coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	3
83119 0	Tubes, plates and similar products; of agglomerated base metal powder, other, including parts	3
84011 0	Nuclear reactors	1
84012 0	Machinery and apparatus; for isotopic separation, and parts thereof	1
84013 0	Fuel elements (cartridges); non-irradiated	1
84014 0	Nuclear reactors; parts thereof	1

84021 1	Boilers; watertube boilers with a steam production exceeding 45t per hour	1
84021 2	Boilers; watertube boilers with a steam production not exceeding 45t per hour	1

Code HS 2017	Description	Dismantlement Group
840219	Boilers; vapour generating boilers, including hybrid boilers n.e.s. in heading no. 8402	1
840220	Boilers; super-heated water boilers	1
840290	Boilers; parts of steam or other vapour generating boilers	1
840310	Boilers; central heating boilers (excluding those of heading no. 8402)	1
840390	Boilers; parts of central heating boilers (excluding those of heading no. 8402)	1
840410	Boilers; auxiliary plant, for use with boilers of heading no. 8402 or 8403 (eg economisers, super-heaters, soot removers, gas recoverers)	1
840420	Boilers; condensers, for steam or other vapour power units	1
840490	Boilers; parts of auxiliary plant, for use with boilers of heading no. 8402 and 8403 and parts of condensers for steam or other vapour power units	1
840510	Generators; producer gas, water gas, acetylene gas and similar water process gas generators, with or without their purifiers	1
840590	Generators; parts of producer gas, water gas, acetylene gas and similar water process gas generators, with or without their purifiers	1
840610	Turbines; steam and other vapour turbines, for marine propulsion	1
840681	Turbines; steam and other vapour turbines, (for other than marine propulsion), of an output exceeding 40MW	1
840682	Turbines; steam and other vapour turbines, (for other than marine propulsion), of an output not exceeding 40MW	1
840690	Turbines; parts of steam and other vapour	1
840710	Engines; for aircraft, spark-ignition reciprocating or rotary internal combustion piston engines	1
840721	Engines; outboard motors for marine propulsion, spark-ignition reciprocating or rotary internal combustion piston engines	1
840729	Engines; for marine propulsion, (other than outboard motors), spark-ignition reciprocating or rotary internal combustion piston engines	1
840731	Engines; reciprocating piston engines, of a kind used for the propulsion of vehicles of chapter 87, of a cylinder capacity not exceeding 50cc	2
840732	Engines; reciprocating piston engines, of a kind used for the propulsion of vehicles of chapter 87, of a cylinder capacity exceeding 50cc but not exceeding 250cc	2

84073 3	Engines; reciprocating piston engines, of a kind used for the propulsion of vehicles of chapter 87, of a cylinder capacity exceeding 250cc but not exceeding 1000cc	2
84073 4	Engines; reciprocating piston engines, of a kind used for the propulsion of vehicles of chapter 87, of a cylinder capacity exceeding 1000cc	2
84079 0	Engines; rotary internal combustion piston engines, for other than aircraft or marine propulsion	3

Code HS 2017	Description	Dismantlement Group
840810	Engines; for marine propulsion, compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	2
840820	Engines; compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of a kind used for the propulsion of vehicles of chapter 87	2
840890	Engines; compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of a kind used for other than marine propulsion or the vehicles of chapter 87	3
840910	Engines; parts of aircraft engines (spark-ignition reciprocating or rotary internal combustion piston engines)	1
840991	Engines; parts, suitable for use solely or principally with spark-ignition internal combustion piston engines (for other than aircraft)	3
840999	Engines; parts for internal combustion piston engines (excluding spark-ignition)	3
841011	Turbines; hydraulic turbines and water wheels, of a power not exceeding 1000kW	1
841012	Turbines; hydraulic turbines and water wheels, of a power exceeding 1000kW but not exceeding 10000kW	1
841013	Turbines; hydraulic turbines and water wheels, of a power exceeding 10000kW	1
841090	Turbines; parts of hydraulic turbines and water wheels, including regulators	3
841111	Turbo-jets; of a thrust not exceeding 25kN	1
841112	Turbo-jets; of a thrust exceeding 25kN	1
841121	Turbo-propellers; of a power not exceeding 1100kW	1
841122	Turbo-propellers; of a power exceeding 1100kW	1
841181	Turbines; gas-turbines (excluding turbo-jets and turbo-propellers), of a power not exceeding 5000kW	1
841182	Turbines; gas-turbines (excluding turbo-jets and turbo-propellers), of a power exceeding 5000kW	1
841191	Turbines; parts of turbo-jets and turbo-propellers	1
841199	Turbines; parts of gas turbines (excluding turbo-jets and turbo-propellers)	1
841210	Engines; reaction engines, other than turbo-jets	1
841221	Engines; hydraulic power engines and motors, linear acting (cylinders)	1
841229	Engines; hydraulic power engines and motors, other than linear acting (cylinders)	1

84123 1	Engines; pneumatic power engines and motors, linear acting (cylinders)	1
84123 9	Engines; pneumatic power engines and motors, other than linear acting (cylinders)	1
84128 0	Engines; pneumatic power engines and motors, n.e.s. in heading no. 8412	1
84129 0	Engines; parts, for engines and motors of heading no. 8412	2
84131 1	Pumps; fitted or designed to be fitted with a measuring device, for dispensing fuel or lubricants, of the type used in filling-stations or in garages	2

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
841319	Pumps; for liquids, fitted or designed to be fitted with a measuring device, other than pumps for dispensing fuel or lubricants	2
841320	Pumps; hand, fitted or designed to be fitted with a measuring device, for liquids, other than those of item no. 8413.11 or 8413.19	2
841330	Pumps; fuel, lubricating or cooling medium pumps for internal combustion piston engines	3
841340	Pumps; concrete pumps	2
841350	Pumps; reciprocating positive displacement pumps, n.e.s. in heading no. 8413, for liquids	2
841360	Pumps; rotary positive displacement pumps, n.e.s. in heading no. 8413, for liquids	3
841370	Pumps; centrifugal, n.e.s. in heading no. 8413, for liquids	3
841381	Pumps and liquid elevators; n.e.s. in heading no. 8413	3
841382	Liquid elevators	2
841391	Pumps; parts thereof	3
841392	Liquid elevators; parts thereof	1
841410	Pumps; vacuum	2
841420	Pumps; hand or foot-operated air pumps	2
841430	Compressors; of a kind used in refrigerating equipment	2
841440	Compressors; air compressors mounted on a wheeled chassis for towing	2
841451	Fans; table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W	3
841459	Fans; n.e.s. in item no. 8414.51	3
841460	Hoods; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters, having a maximum horizontal side not exceeding 120cm	3

84148 0	Pumps and compressors; for air, vacuum or gas, n.e.s. in heading no. 8414	3
84149 0	Pumps and compressors; parts, of air or vacuum pumps, air or other gas compressors and fans, ventilating or recycling hoods incorporating a fan	2

Code HS 2017	Description	Dismantlement Group
841510	Air conditioning machines; comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained	3
841520	Air conditioning machines; comprising a motor driven fan and elements for changing the temperature and humidity, of a kind used for persons, in motor vehicles	3
841581	Air conditioning machines; incorporating a refrigerating unit and a valve for reversal of the cooling or heat cycle	3
841582	Air conditioning machines; incorporating a refrigerating unit but not a valve for reversal of the cooling or heat cycle, other than window or wall type	2
841583	Air conditioning machines; n.e.s. in heading no. 8415 and not incorporating a refrigerating unit	2
841590	Air conditioning machines; with motor driven fan and elements for temperature control, parts thereof	1
841610	Furnaces; furnace burners, for liquid fuel	2
841620	Furnaces; furnace burners, for pulverized solid fuel or gas, including combination burners	2
841630	Furnace accessories; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	2
841690	Furnaces; parts of furnace burners, for liquid fuel, pulverized solid fuel or gas, mechanical stokers, grates, ash dischargers and the like	2
841710	Furnaces and ovens; non-electric, for the roasting, melting or other heat-treatment of ores, pyrites or of metals, for industrial or laboratory use	2
841720	Ovens; non-electric, bakery ovens, including biscuit ovens	2
841780	Furnaces and ovens; including incinerators, non- electric, for industrial or laboratory use, n.e.s. in heading no. 8417	2
841790	Furnaces and ovens; parts of non-electric furnaces and ovens (including incinerators), of industrial or laboratory use	1

84181 0	Refrigerators and freezers; combined refrigerator-freezers, fitted with separate external doors, electric or other	3
84182 1	Refrigerators; for household use, compression-type, electric or other	3

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
84182 9	Refrigerators; household, electric or not, other than compression or absorption-type	3
84183 0	Freezers; of the chest type, not exceeding 800l capacity	3
84184 0	Freezers; of the upright type, not exceeding 900l capacity	3
84185 0	Refrigerating or freezing equipment; display counters, cabinets, show-cases and the like	3
84186 1	Refrigerating or freezing equipment; compression type units whose condensers are heat exchangers	2
84186 9	Refrigerating or freezing equipment; heat pumps, other than compression type units whose condensers are heat exchangers	2
84189 1	Refrigerating or freezing equipment; parts, furniture designed to receive refrigerating or freezing equipment	2
84189 9	Refrigerating or freezing equipment; parts thereof, other than furniture	3
84191 1	Heaters; instantaneous gas water heaters, for domestic or other purposes	3
84191 9	Heaters; instantaneous or storage water heaters, non-electric, other than gas	2
84192 0	Sterilizers; for medical, surgical or laboratory use, not used for domestic purposes	1
84193 1	Dryers; for agricultural products, not used for domestic purposes	1
84193 2	Dryers; for wood, paper pulp, paper or paperboard, not used for domestic purposes	1
84193 9	Dryers; for products n.e.s. in heading no. 8419, not used for domestic purposes	1
84194 0	Distilling or rectifying plant; not used for domestic purposes	1
84195 0	Heat exchange units; not used for domestic purposes	1
84196 0	Machinery; for liquefying air or gas, not used for domestic purposes	1
84198 1	Machinery, plant and equipment; for making hot drinks, for cooking or heating food	3

84198 9	Machinery, plant and laboratory equipment; for treating materials by change of temperature, other than for making hot drinks or cooking or heating food	2
84199 0	Machinery, plant and laboratory equipment; parts of equipment for treating materials by a process involving a change of temperature	1
84201 0	Machines; calendering or other rolling machines, for other than metal or glass	2
84209 1	Machines; parts, cylinders for calendering or other rolling machines, for other than metal or glass	2

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
842099	Machines; parts, (other than cylinders), for calendering or other rolling machines, for other than metal or glass	1
842111	Centrifuges; cream separators	2
842112	Centrifuges; clothes-dryers	2
842119	Centrifuges; n.e.s. in heading no. 8421, including centrifugal dryers (but not clothes-dryers)	2
842121	Machinery; for filtering or purifying water	2
842122	Machinery; for filtering or purifying beverages other than water	2
842123	Machinery; filtering or purifying machinery, oil or petrol filters for internal combustion engines	2
842129	Machinery; for filtering or purifying liquids, n.e.s. in item no. 8421.2	2
842131	Machinery; intake air filters for internal combustion engines	2
842139	Machinery; for filtering or purifying gases, other than intake air filters for internal combustion engines	2
842191	Centrifuges; parts thereof, including parts for centrifugal dryers	1
842199	Machinery; parts for filtering or purifying liquids or gases	2
842211	Dish washing machines; of the household type	3
842219	Dish washing machines; of other than household type	3
842220	Machinery; for cleaning or drying bottles or other containers	2
842230	Machinery; for filling, closing, sealing, capsuling or labelling bottles, cans, bags or other containers, machinery for aerating beverages	2
842240	Machinery; for packing or wrapping	2
842290	Machinery; parts of machinery of heading no. 8422	2
842310	Weighing machines; personal (including baby scales) and household scales	3
842320	Weighing machines; scales for continuous weighing of goods on conveyors	2
842330	Weighing machines; constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	2

84238 1	Weighing machines; having a maximum weighing capacity not exceeding 30kg (excluding balances of a sensitivity of 5cg or better)	2
84238 2	Weighing machines; having a maximum weighing capacity exceeding 30kg but not exceeding 5000kg	2

Code HS 2017	Description	Dismantlement Group
842389	Weighing machines; having a maximum weighing capacity exceeding 5000kg	2
842390	Weighing machines; weights of all kinds, parts of weighing machinery	3
842410	Fire extinguishers; whether or not charged	1
842420	Spray guns and similar appliances	1
842430	Mechanical appliances; steam or sand blasting machines and similar jet projecting machines	1
842441	Mechanical appliances; agricultural or horticultural sprayers; portable sprayers	1
842449	Mechanical appliances; agricultural or horticultural sprayers; other than portable sprayers	1
842482	Mechanical appliances; agricultural or horticultural, n.e.c. in heading 8424	1
842489	Mechanical appliances; for projecting, dispersing or spraying liquids or powders, for other than agricultural or horticultural use, whether or not hand-operated	1
842490	Mechanical appliances; parts of machines projecting, dispersing or spraying liquids or powders, whether or not hand-operated	1
842511	Pulley tackle and hoists; powered by an electric motor (excluding skip hoists or hoists of a kind used for raising vehicles)	2
842519	Pulley tackle and hoists; not powered by an electric motor (excluding skip hoists or hoists of a kind used for raising vehicles)	2
842531	Winches and capstans; powered by an electric motor	2
842539	Winches and capstans; not powered by an electric motor	2
842541	Jacks; built-in jacking systems of a type used in garages, for raising vehicles	2
842542	Jacks and hoists; hydraulic, of a kind used for raising vehicles	2
842549	Jacks and hoists; (other than hydraulic), of a kind used for raising vehicles	3
842611	Cranes; overhead travelling cranes on fixed	1
842612	Cranes; mobile lifting frames on tyres and straddle carriers	1

84261 9	Cranes; transporter, gantry and bridge cranes	1
84262 0	Cranes; tower cranes	1
84263 0	Cranes; portal or pedestal jib cranes	1
84264 1	Cranes; self-propelled derricks and cranes, on tyres, n.e.s. in heading no. 8426	1
84264 9	Cranes; self-propelled derricks and cranes, not on tyres, n.e.s. in heading no. 8426	1
84269 1	Cranes and derricks; designed for mounting on road vehicles	1

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
84269 9	Cranes and derricks; for other than mounting on road vehicles, n.e.s in heading no. 8426	1
84271 0	Fork-lift and other works trucks; fitted with lifting or handling equipment, self-propelled by electric motor	3
84272 0	Fork-lift and other works trucks; fitted with lifting or handling equipment, self-propelled by other than electric motor	3
84279 0	Fork-lift and other works trucks; fitted with lifting or handling equipment, not self-propelled	3
84281 0	Lifts and skip hoists; for lifting, handling, loading or unloading	2
84282 0	Elevators and conveyors; pneumatic, for lifting, handling, loading or unloading	2
84283 1	Elevators and conveyors; continuous-action, specially designed for underground use, for goods and materials, n.e.s. in heading no. 8428	2
84283 2	Elevators and conveyors; continuous-action, bucket type, for goods or materials	2
84283 3	Elevators and conveyors; continuous-action, belt type, for goods or materials	2
84283 9	Elevators and conveyors; continuous action, n.e.s. in heading no. 8428, for goods or materials	2
84284 0	Escalators and moving walkways	2
84286 0	Lifting machinery; teleferics, chair-lifts, ski-draglines and traction mechanisms for funiculars	2
84289 0	Lifting machinery; handling, loading or unloading machinery n.e.s. in heading no. 8428	2
84291 1	Bulldozers and angledozers; self-propelled, track laying	3
84291 9	Bulldozers and angledozers; self-propelled, other than track laying	3
84292 0	Graders and levellers	3
84293 0	Scrapers; self-propelled	3
84294 0	Tamping machines and road rollers; self-propelled	3
84295 1	Front-end shovel loaders	3
84295 2	Mechanical shovels, excavators and shovel loaders; with a 360 degree revolving super	3

84295 9	Mechanical shovels, excavators and shovel loaders; n.e.s. in item no. 8429.50	3
84301 0	Pile-drivers and pile-extractors	2
84302 0	Snow-ploughs and snow-blowers	1
84303 1	Coal or rock cutters and tunnelling machinery; self-propelled	2

Code HS 2017	Description	Dismantlement Group
84303 9	Coal or rock cutters and tunnelling machinery; not self-propelled	2
84304 1	Boring or sinking machinery; self-propelled, n.e.s. in heading no. 8430	2
84304 9	Boring and sinking machinery; not self-propelled	2
84305 0	Machinery; for handling earth, minerals or ores, self-propelled, n.e.s. in heading no. 8430	2
84306 1	Machinery; for tamping or compacting, not self-propelled	2
84306 9	Machinery; for handling earth, minerals or ores, not self-propelled, n.e.s. in item no. 8430.6	2
84311 0	Machinery; parts of the machinery of heading no. 8425	1
84312 0	Machinery; parts of the machinery of heading no. 8427	1
84313 1	Lifts, skip hoists or escalators; parts thereof	1
84313 9	Machinery; parts of the machinery of heading no. 8428, (other than lifts, skip hoists or escalators)	1
84314 1	Machinery parts; buckets, shovels, grabs and grips, for the machinery of heading no. 8426 and 8430	1
84314 2	Machinery parts; bulldozer or angledozer blades	1
84314 3	Boring or sinking machinery; parts of the machinery of item no. 8430.41 or 8430.41	3
84314 9	Machinery; parts of machines handling earth, minerals or ores and n.e.s. in heading no. 8431	3
84321 0	Ploughs; for soil preparation	1
84322 1	Harrows; disc harrows	1
84322 9	Harrows; (excluding disc), scarifiers, cultivators, weeders and hoes	1
84323 1	Seeders, planters and transplanters; no-till direct	1
84323 9	Seeders, planters and transplanters; other than no-till direct seeders, planters and transplanters	1
84324 1	Spreaders and distributors; for manure and fertilizers, for agricultural, horticultural or forestry use; manure spreaders	1
84324 2	Spreaders and distributors; for manure and fertilizers, for agricultural, horticultural or forestry use; fertiliser distributors	1

84328 0	Rollers; for lawns or sports-grounds	1
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<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlemen t Group</b>
84329 0	Machinery; parts of machinery for soil preparation or cultivation or for rollers for lawns or sports- grounds	1
84331 1	Mowers; lawn, parks or sports-grounds, powered, with the cutting device rotating in a horizontal plane	3
84331 9	Mowers; for lawns, parks or sports-grounds, other than with the cutting device rotating in a horizontal plane	3
84332 0	Mowers; n.e.s. in item no. 8433.1 (including cutter bars for tractor mounting)	1
84333 0	Haymaking machinery	1
84334 0	Balers; straw or fodder balers, including pick-up balers	1
84335 1	Combine harvester-threshers	1
84335 2	Threshing machinery; other than combine harvester-threshers	1
84335 3	Harvesting machinery; for roots or tubers	1
84335 9	Harvesting machinery; n.e.s. in heading no. 8433	1
84336 0	Machines; for cleaning, sorting or grading eggs, fruit or other agricultural produce	1
84339 0	Harvesting machinery; parts, including parts of threshing machinery, straw or fodder balers and grass or hay mowers	1
84341 0	Milking machines	1
84342 0	Dairy machinery	1
84349 0	Milking machines and dairy machinery; parts thereof	1
84351 0	Presses, crushers and similar machinery; used in the manufacture of wine, cider, fruit juices or similar beverages	2
84359 0	Presses, crushers and similar machinery; parts, used in the manufacture of wine, cider, fruit juices or similar beverages	1
84361 0	Machinery; for preparing animal feeding stuffs	1
84362 1	Poultry incubators and brooders	1

84362 9	Poultry-keeping machinery; other than incubators and brooders	1
84368 0	Machinery; for agricultural, horticultural or forestry use and n.e.s. in heading no. 8436	1
84369 1	Machinery; parts of poultry-keeping machinery or poultry incubators and brooders	1
84369 9	Machinery; parts of that machinery for agricultural, horticultural or forestry use n.e.s. in heading no. 8436	1

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
84371 0	Machines; for cleaning, sorting or grading seed, grain or dried leguminous vegetables	1
84378 0	Machinery; for use in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery	1
84379 0	Machines; parts of those for cleaning, sorting or grading seed, grain or dried leguminous vegetables or for milling or working cereals or dried leguminous vegetables (not farm-type machinery)	1
84381 0	Machinery; industrial, for bakery and for the manufacture of macaroni, spaghetti or similar products	2
84382 0	Machinery; industrial, for the manufacture of confectionery, cocoa or chocolate	2
84383 0	Machinery; industrial, for sugar manufacture	2
84384 0	Machinery; industrial, brewery machinery	2
84385 0	Machinery; industrial, for the preparation of meat or poultry	2
84386 0	Machinery; industrial, for the preparation of fruits, nuts or vegetables	2
84388 0	Machinery; used in the industrial preparation or manufacture of food or drink, n.e.s. in heading no. 8438	2
84389 0	Machinery; parts of those machines used in the industrial preparation or manufacture of food or drink	2
84391 0	Machinery; for making pulp of fibrous cellulosic material	2
84392 0	Machinery; for making paper or paperboard	2
84393 0	Machinery; for finishing paper or paperboard	2
84399 1	Machinery; parts of machinery for making pulp of fibrous cellulosic material	1
84399 9	Machinery; parts of machinery for making or finishing paper or paperboard	1

84401 0	Book-binding machinery; including book-sewing machines	2
84409 0	Book-binding machinery; including book-sewing machines, parts thereof	1

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
84411 0	Machines; cutting, of all kinds, for making up paper pulp, paper or paperboard	2
84412 0	Machines; for making bags, sacks or envelopes of paper pulp, paper or paperboard	2
84413 0	Machines; for making cartons, boxes, cases, tubes, drums or similar containers (other than by moulding), of paper pulp, paper or paperboard	2
84414 0	Machines; for moulding articles, in paper pulp, paper or paperboard	2
84418 0	Machinery; n.e.s. in heading no. 8441, for making up paper pulp, paper or paperboard	2
84419 0	Machinery; parts of machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	1
84423 0	Machinery; apparatus and equipment, for preparing or making printing blocks, plates, cylinders or other printing components	2
84424 0	Machinery; parts of that involved in type-founding or setting, for preparing or making printing blocks, plates, cylinders or other printing components, not machine- tools of heading no. 8456 to 8465	1
84425 0	Printing components; type, blocks, plates, cylinders and the like; blocks, plates, cylinders and lithographic stones prepared for printing purposes	1
84431 1	Printing machinery; offset, reel fed	2
84431 2	Printing machinery; offset, sheet fed, office type (sheet size not exceeding 22 x 36cm)	2
84431 3	Printing machinery; offset, n.e.c. in item no. 8443.1	2
84431 4	Printing machinery; letterpress, reel-fed, excluding flexographic printing	2
84431 5	Printing machinery; letterpress, other than reel- fed, excluding flexographic printing	2
84431 6	Printing machinery; flexographic	2
84431 7	Printing machinery; gravure	2
84431 9	Printing machinery; offset, (excluding reel or sheet fed)	2

84433 1	Printing, copying, and facsimile machines; 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	1
84433 2	Printing, copying, and facsimile machines; single-function printing, copying or facsimile machines, capable of connecting to an automatic data processing machine or to a network	1

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
84433 9	Printing, copying, and facsimile machines; single- function printing, copying or facsimile machines, not capable of connecting to an automatic data processing machine or to a network	1
84439 1	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; parts and accessories	1
84439 9	Printing machinery; parts and accessories, n.e.c. in item no. 8443.91	1
84440 0	Textile machinery; for extruding, drawing, texturing or cutting man-made textile materials	2
84451 1	Textile machinery; carding machines for preparing textile fibres	2
84451 2	Textile machinery; combing machines for preparing textile fibres	1
84451 3	Textile machinery; drawing or roving machines for preparing textile fibres	1
84451 9	Textile machinery; n.e.s. in heading no. 8445, for preparing textile fibres	1
84452 0	Textile machinery; spinning machines	1
84453 0	Textile machinery; doubling or twisting machines	1
84454 0	Textile machinery; winding (including weft-winding) or reeling machines	1
84459 0	Textile machinery; involved in textile fibre or textile yarn preparation and n.e.s. in heading no. 8445	1
84461 0	Weaving machines (looms); for weaving fabrics of a width 30cm or less	1
84462 1	Weaving machines (looms); for weaving fabrics of a width exceeding 30cm, shuttle type, power	1
84462 9	Weaving machines (looms); for weaving fabrics of a width exceeding 30cm, shuttle type, other than power looms	1
84463 0	Weaving machines (looms); for weaving fabrics of a width exceeding 30cm, shuttleless type	1
84471 1	Knitting machines; circular, with cylinder diameter not exceeding 165mm	1
84471 2	Knitting machines; circular, with cylinder diameter exceeding 165mm	1
84472 0	Knitting machines; flat, stitch-bonding machines	1

84479 0	Machines; for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	1
84481 1	Machinery, auxiliary; dobbies and jacquards, card reducing, copying, punching or assembling machines for use therewith	1
84481 9	Machinery, auxiliary; for machines of heading no. 8444, 8445, 8446 or 8447, n.e.s. in item no. 8448.11	1

Code HS 2017	Description	Dismantlement Group
844820	Machines; parts and accessories of machines or auxiliary machinery of heading no. 8444	1
844831	Machines, card clothing; parts and accessories	1
844832	Machines; parts and accessories of machines or auxiliary machinery for preparing textile fibres, other than card clothing	1
844833	Machines; parts and accessories of machines or auxiliary machinery, spindles, spindle flyers, spinning rings and ring travellers	1
844839	Machines; parts and accessories of machines or auxiliary machinery of heading no. 8445, n.e.s. in item no. 8448.3	1
844842	Weaving machines (looms); parts including their auxiliary machinery, and accessories thereof, reeds for looms, healds and heald-frames	1
844849	Weaving machines (looms); parts including their auxiliary machinery, and accessories thereof n.e.s. in item no. 8448.4	1
844851	Machines; parts and accessories of machines of heading no. 8447 or auxiliary machinery, sinkers, needles and other articles used in forming stitches	1
844859	Machines; parts and accessories of machines or auxiliary machinery of heading no. 8447, other than sinkers, needles and other articles used in forming stitches	1
844900	Machinery; for manufacture or finishing felt or non wovens in the piece or in shapes, including machinery for making felt hats, blocks for making hats	2
845011	Washing machines; household or laundry-type, fully-automatic, (of a dry linen capacity not exceeding 10kg)	3
845012	Washing machines; household or laundry-type, with built-in centrifugal drier, (not fully-automatic), of a dry linen capacity not exceeding	3
845019	Washing machines; household or laundry-type, not fully-automatic, without built-in centrifugal drier, of a dry linen capacity not exceeding 10kg	3
845020	Washing machines; household or laundry-type, of a dry linen capacity exceeding 10kg	2
845090	Washing machines; parts for household or laundry-type	1
845110	Dry-cleaning machines	3
845121	Drying machines; of a dry linen capacity not exceeding 10kg	2
845129	Drying machines; of a dry linen capacity exceeding 10kg	2

84513 0	Ironing machines and presses (including fusing presses)	2
84514 0	Machines; for washing, bleaching or dyeing	2
84515 0	Machines; for reeling, unreeling, folding, cutting or pinking textile fabrics	2

Code HS 2017	Description	Dismantlement Group
845180	Machinery; for wringing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles; for applying paste to base fabric used in manufacture of floor coverings	2
845190	Machinery; parts, of the machinery of heading no. 8451	1
845210	Sewing machines; of the household type	3
845221	Sewing machines; (not household type), automatic units	1
845229	Sewing machines; not household or automatic unit type	1
845230	Sewing machine needles	1
845290	Sewing machines; parts n.e.s. in item no. 8452.4	1
845310	Machinery; for preparing, tanning or working hides, skins or leather, other than sewing machines	1
845320	Machinery; for making or repairing footwear, other than sewing machines	1
845380	Machinery; for making or repairing articles of hides, skins or leather, other than sewing machines	1
845390	Machinery; parts of those for preparing, tanning or working hides, skins or leather, for making or repairing footwear or other articles of hides, skin or leather, other than sewing machines	1
845410	Converters; of a type used in metallurgy or in metal foundries	1
845420	Ingot moulds and ladles; of a kind used in metallurgy or in metal foundries	1
845430	Casting machines; of a kind used in metallurgy or in metal foundries	1
845490	Machines; parts of converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries	1
845510	Metal-rolling mills; tube mills	1
845521	Metal-rolling mills; hot or combination hot and cold rolling mills	1
845522	Metal-rolling mills; cold	1
845530	Metal-rolling mills; rolls thereof	1
845590	Metal-rolling mills; parts thereof	1

84561 1	Machine-tools; for working any material by removal of material; operated by laser	1
84561 2	Machine-tools; for working any material by removal of material; operated by other light or photon beam processes (not laser)	1

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
84562 0	Machine-tools; operated by ultrasonic processes	1
84563 0	Machine-tools; operated by electro-discharge processes	1
84564 0	Machine tools; for working any material by removal of material; operated by plasma arc	1
84565 0	Machine tools; for working any material by removal of material; operated by water-jet cutting	1
84569 0	Machine-tools; operated by processes n.e.s. in heading no. 8456	1
84571 0	Machining centres; for working metal	1
84572 0	Machines; unit construction machines (single station), for working metal	1
84573 0	Metal machines; multi-station transfer machines, for working metal	1
84581 1	Lathes; for removing metal, horizontal, numerically controlled	1
84581 9	Lathes; for removing metal, horizontal, other than numerically controlled	1
84589 1	Lathes; for removing metal, numerically controlled, other than horizontal lathes	1
84589 9	Lathes; for removing metal, other than horizontal or numerically controlled lathes	1
84591 0	Machine-tools; way-type unit head machines, for drilling, boring, milling, threading or tapping by removing metal, other than lathes of heading no. 8458	1
84592 1	Machine-tools; for drilling by removing metal, numerically controlled	1
84592 9	Machine-tools; for drilling by removing metal, other than numerically controlled	1
84593 1	Machine-tools; for boring-milling by removing metal, numerically controlled	1
84593 9	Machine-tools; for boring-milling by removing metal, other than numerically controlled	1
84594 1	Machine-tools; for boring by removing metal, numerically controlled boring machines, n.e.c. in heading 8459	1
84594 9	Machine-tools; for boring by removing metal, not numerically controlled boring machines, n.e.c. in heading 8459	1
84595 1	Machine-tools; for milling by removing metal, knee type, numerically controlled	1
84595 9	Machine-tools; for milling by removing metal, knee type, other than numerically controlled	1

84596 1	Machine-tools; for milling by removing metal, (not knee-type), numerically controlled	1
84596 9	Machine-tools; for milling by removing metal, not knee-type, other than numerically controlled	1

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
84597 0	Machine-tools; for threading or tapping by removing metal	1
84601 2	Machine-tools; flat-surface grinding machines, numerically controlled	1
84601 9	Machine-tools; flat-surface grinding machines, in which positioning in any one axis can be set up to an accuracy of 0.01mm or better, other than numerically controlled	1
84602 2	Machine-tools; grinding machines (excluding flat- surface), centreless, numerically controlled	1
84602 3	Machine-tools; cylindrical grinding machines (excluding flat-surface and centreless), numerically controlled	1
84602 4	Machine-tools; grinding machines (excluding flat- surface, cylindrical and centreless), numerically controlled	1
84602 9	Machine-tools; grinding machines (other than flat- surface), in which positioning in any one axis can be set up to at least an accuracy of 0.01mm, other than numerically controlled	1
84603 1	Machine-tools; sharpening (tool or cutter grinding) machines, numerically controlled	1
84603 9	Machine-tools; sharpening (tool or cutter grinding) machines, other than numerically controlled	1
84604 0	Machine-tools; for honing or lapping	1
84609 0	Machine-tools; for deburring, polishing or otherwise finishing metal, sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products, n.e.s. in heading no. 8460	1
84612 0	Machine-tools; shaping or slotting machines, working by removing metal, sintered metal carbides or cermets	1
84613 0	Machine-tools; broaching machines, working by removing metal, sintered metal carbides or	1
84614 0	Machine-tools; gear cutting, gear grinding or gear finishing machines, working by removing metal, sintered metal carbides or cermets	1
84615 0	Machine-tools; sawing or cutting-off machines, working by removing metal, sintered metal carbides or cermets	1
84619 0	Machine-tools; working by removing metal, sintered metal carbides or cermets, n.e.s. in heading no. 8461	1
84621 0	Machine-tools; forging or die-stamping machines (including presses) and hammers, for working metal	1
84622 1	Machine-tools; bending, folding, straightening or flattening machines (including presses), numerically controlled, for working metal	1

84622 9	Machine-tools; bending, folding, straightening or flattening machines (including presses), (other than numerically controlled), for working metal	1
84623 1	Machine-tools; shearing machines (including presses), (other than combined punching and shearing machines), numerically controlled, for working metal	1
84623 9	Machine-tools; shearing machines (including presses), (other than combined punching and shearing machines, other than numerically controlled), for working metal	1

Code HS 2017	Description	Dismantlement Group
84624 1	Machine-tools; punching or notching machines (including presses), including combined punching and shearing machines, numerically controlled, for working metal	1
84624 9	Machine-tools; punching or notching machines (including presses), including combined punching and shearing machines, (not numerically controlled), for working metal	1
84629 1	Machine-tools; presses for working metal or metal carbides, n.e.s. in heading no. 8462, hydraulic presses	1
84629 9	Machine-tools; presses for working metal or metal carbides, n.e.s. in heading no. 8462, other than hydraulic presses	1
84631 0	Machine-tools; for working metal, sintered metal carbides or cermets, without removing material, draw-benches for bars, tubes, profiles, wire or the like	1
84632 0	Machine-tools; for working metal, sintered metal carbides or cermets, without removing material, thread rolling machines	1
84633 0	Machine-tools; machines for working wire, without removing material	1
84639 0	Machine-tools; for working metal, sintered metal carbides or cermets, without removing material, n.e.s. in heading no. 8463	1
84641 0	Machine-tools; sawing machines, for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	1
84642 0	Machine-tools; grinding or polishing machines, for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	1
84649 0	Machine-tools; for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass, (other than sawing, grinding or polishing machines)	1
84651 0	Machine-tools; which can carry out different types of machining operations without tool change between such operations, for working wood, cork, bone, hard rubber, hard plastics or similar	1
84652 0	Machine-tools; for working wood, cork, bone, hard rubber, hard plastics or similar hard materials; machining centres	1
84659 1	Machine-tools; sawing machines, for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	1

84659 2	Machine-tools; planing, milling or moulding (by cutting) machines, for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	1
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<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
84659 3	Machine-tools; grinding, sanding or polishing machines, for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	1
84659 4	Machine-tools; bending or assembling machines, for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	1
84659 5	Machine-tools; drilling or morticing machines, for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	1
84659 6	Machine-tools; splitting, slicing or paring machines, for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	1
84659 9	Machine-tools; n.e.s. in heading no. 8465, for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	1
84661 0	Machine-tools; parts and accessories, tool holders and self-opening dieheads	1
84662 0	Machine-tools; parts and accessories, work	1
84663 0	Machine-tools; parts and accessories, dividing heads and other special attachments for machine-tools	1
84669 1	Machine-tools; parts and accessories, for the machines of heading no. 8464	1
84669 2	Machine-tools; parts and accessories, for the machines of heading no. 8465	2
84669 3	Machine-tools; parts and accessories, for the machines of heading no. 8456 to 8461	2
84669 4	Machine-tools; parts and accessories, of the machines of heading no. 8462 or 8463	2
84671 1	Tools; for working in the hand, pneumatic, rotary type (including combined rotary-percussion)	1
84671 9	Tools; for working in the hand, pneumatic, other than rotary type	1
84672 1	Tools; for working in the hand, with self-contained electric motor; drills of all kinds	1
84672 2	Tools; for working in the hand, with self-contained electric motor; saws	1
84672 9	Tools; for working in the hand, with self-contained electric motor; other than saws and drills	1
84678 1	Tools; for working in the hand, chain saws with self contained non-electric motor	1
84678 9	Tools; for working in the hand, (other than chain saws), with self-contained non-electric motor	1

84679 1	Tools; for working in the hand, parts of chain saws, with self-contained non-electric motor	1
84679 2	Tools; for working in the hand, parts of pneumatic tools	1
84679 9	Tools; for working in the hand, parts n.e.s. in item no. 8467.9	1
84681 0	Machinery and apparatus; hand-held blow pipes for soldering, brazing or welding, whether or not capable of cutting	1

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
846820	Machinery and apparatus; gas operated machinery and apparatus n.e.s. in item no. 8468.10, for soldering, brazing or welding, whether or not capable of cutting	1
846880	Machinery and apparatus; for soldering, brazing or welding, whether or not capable of cutting, n.e.s. in heading no. 8468	1
846890	Machinery and apparatus; parts, soldering, brazing or welding, whether or not capable of cutting, parts thereof	1
847010	Calculators; electronic, capable of operation without an external source of electric power	1
847021	Calculating machines; electronic, incorporating a printing device, needing an external source of power	1
847029	Calculating machines; electronic, (not incorporating a printing device), needing an external power source	1
847030	Calculating machines; non-electronic	1
847050	Cash registers	1
847090	Postage-franking machines, ticket-issuing machines which print tickets	1
847130	Data processing machines; portable, digital and automatic, weighing not more than 10kg, consisting of at least a central processing unit, a keyboard and a display	1
847141	Data processing machines; digital, automatic, (not portable, analogue or hybrid), comprising in the same housing at least a central processing unit, an input and output unit, whether or not combined	1
847149	Data processing machines; digital, automatic, (not portable, analogue or hybrid), presented in the form of systems, n.e.s. in item no. 8471.41	1
847150	Digital processing units; other than those of subheadings 8471.41 and 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units or output units	1
847160	Data processing machines; input or output units, whether or not containing storage units in the same housing	1
847170	Data processing machines; storage units	1
847180	Data processing machines; automatic, units thereof n.e.s. in heading no. 8471	1

84719 0	Data processing machines; n.e.s. in heading no. 8471	1
84721 0	Duplicating machines	1

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
847230	Machines; for sorting or folding mail or for inserting mail in envelopes or bands, for opening, closing or sealing mail, for affixing or cancelling postage stamps	1
847290	Office machines; automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines	1
847321	Calculating machines; parts and accessories of item no. 8470.10, 8470.21 or 8470.29	1
847329	Machines; parts and accessories of heading no. 8470, (not of 8470.10, 8470.21 or 8470.29)	1
847330	Machines; parts and accessories of automatic data processing, magnetic or optical readers, digital processing units	1
847340	Machines; parts and accessories, of heading no. 8472	1
847350	Machines; parts and accessories equally suitable for use with machines of two or more of heading no. 8469 to 8472	2
847410	Machines; for sorting, screening, separating or washing earth, stone, ores or other mineral substances	2
847420	Machines; for crushing or grinding earth, stone, ores or other mineral substances	2
847431	Machines; concrete or mortar mixers	2
847432	Machines; for mixing mineral substances with bitumen	2
847439	Machines; for mixing or kneading mineral substances, excluding concrete mixers and machines for mixing mineral substances with bitumen	2
847480	Machines; for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials in powder or paste form, machines for forming foundry moulds of sand	2
847490	Machines, for sorting, screening, separating, washing, crushing etc mineral substances, for agglomerating, shaping or moulding solid fuels, ceramic pastes etc, for forming foundry moulds of sand; parts	1
847510	Machines; for assembling electric or electronic lamps, tubes, valves or flashbulbs, in glass envelopes	1
847521	Machines; for manufacturing or hot working glass or glassware, for making optical fibres and preforms thereof	1
847529	Machines; for manufacturing or hot working glass or glassware, not for making optical fibres and preforms thereof	1

84759 0	Machines; parts, of those for assembling electric or electronic lamps, tubes, valves or flashbulbs, in glass envelopes and manufacturing or hot working glass or glassware	1
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<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
84762 1	Machines; automatic beverage-vending machines, incorporating heating or refrigerating devices	3
84762 9	Machines; automatic beverage-vending machines, not incorporating heating or refrigerating devices	3
84768 1	Machines; automatic goods-vending machines, (eg postage stamp, cigarette, food or money-changing machines, excluding beverage-vending machines), incorporating heating or refrigerating devices	3
84768 9	Machines; automatic goods-vending machines, (eg postage stamp, cigarette, food or money-changing machines, excluding beverage-vending machines), not incorporating heating or refrigerating devices	3
84769 0	Machines; parts of automatic goods-vending machines	1
84771 0	Machinery; injection moulding, for rubber or plastics	1
84772 0	Machinery; extruding, for rubber or plastics	1
84773 0	Machinery; blow moulding, for rubber or plastics	1
84774 0	Machinery; vacuum moulding and other thermoforming machines for rubber or plastics	1
84775 1	Machinery; for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	1
84775 9	Machinery; for moulding or forming, other than for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	1
84778 0	Machinery; for working rubber or plastics n.e.s. in heading no. 8477	1
84779 0	Machinery; parts of those for working rubber or plastics	1
84781 0	Machinery; for preparing or making up tobacco, n.e.s. in this chapter	1
84789 0	Machinery; parts of those for preparing or making up tobacco, n.e.s. in this chapter	1
84791 0	Machinery and mechanical appliances; for public works, building or the like	1
84792 0	Machinery; for the extraction or preparation of animal or fixed vegetable fats or oils	1

84793 0	Machinery and mechanical appliances; presses for the manufacture of particle or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	1
84794 0	Machines; for making rope or cable	1
84795 0	Machinery and mechanical appliances; industrial robots, n.e.s. or included	1
84796 0	Machinery and mechanical appliances; evaporative air coolers	1

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
84797 1	Machinery and mechanical appliances; passenger boarding bridges, of a kind used in airports	1
84797 9	Machinery and mechanical appliances; passenger boarding bridges, other than of a kind used in airports	1
84798 1	Machines and mechanical appliances; for treating metal, including electric wire coil-winders	1
84798 2	Machines; for mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring	1
84798 9	Machines and mechanical appliances; n.e.s. in item no. 8479.8, having individual functions	2
84799 0	Machines and mechanical appliances; parts, of those having individual functions	2
84801 0	Moulding boxes; for metal foundry	1
84802 0	Mould bases; for metal, metal carbides, glass, mineral materials, rubber or plastics	1
84803 0	Moulding patterns; of metal, metal carbides, glass, mineral materials, rubber or plastics	1
84804 1	Moulds; for metal or metal carbides, injection or compression types	1
84804 9	Moulds; for metal or metal carbides, other than injection or compression types	1
84805 0	Moulds; for glass	1
84806 0	Moulds; for mineral materials	1
84807 1	Moulds; for rubber or plastics, injection or compression types	1
84807 9	Moulds; for rubber or plastics, other than injection or compression types	1
84811 0	Valves; pressure reducing, for pipes, boiler shells, tanks, vats or the like	1
84812 0	Valves; for oleohydraulic or pneumatic transmissions	1
84813 0	Valves; check valves, for pipes, boiler shells, tanks, vats or the like	1
84814 0	Valves; safety or relief valves, for pipes, boiler shells, tanks, vats or the like	1

84818 0	Taps, cocks, valves and similar appliances; for pipes, boiler shells, tanks, vats or the like, including thermostatically controlled valves	3
84819 0	Taps, cocks, valves and similar appliances; parts thereof	3
84821 0	Ball bearings	1
84822 0	Bearings; tapered roller bearings, including cone and tapered roller assemblies	1
84823 0	Bearings; spherical roller bearings	1
84824 0	Bearings; needle roller bearings	1

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
84825 0	Bearings; cylindrical roller bearings n.e.s. in heading no. 8482	1
84828 0	Bearings; n.e.s. in heading no. 8482, including combined ball/roller	1
84829 1	Bearings; parts, balls, needles and rollers	1
84829 9	Bearings; parts, (other than balls, needles and rollers)	1
84831 0	Transmission shafts (including cam shafts and crank shafts) and cranks	1
84832 0	Bearing housings, incorporating ball or roller bearings	1
84833 0	Bearing housings, not incorporating ball or roller bearings and plain shaft bearings	1
84834 0	Gears and gearing; (not toothed wheels, chain sprockets and other transmission elements presented separately); ball screws; gear boxes and other speed changers, including torque converters	1
84835 0	Pulleys and flywheels, including pulley blocks	1
84836 0	Clutches and shaft couplings (including universal joints)	1
84839 0	Transmission components; parts of those components of heading no. 8483, designed for use solely or principally with a particular machine or appliance	1
84841 0	Gaskets and similar joints; of metal sheeting combined with other material or two or more layers of metal	1
84842 0	Seals; mechanical	1
84849 0	Gasket sets or assortments of gaskets and similar joints; dissimilar in composition, put up in pouches, envelopes or similar packings	1
84861 0	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers	1
84862 0	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor devices or of electronic integrated circuits	1
84863 0	Machines and apparatus of a kind used solely or principally for the manufacture of flat panel displays	1
84864 0	Machines and apparatus of a kind used solely or principally for the manufacture or repair of masks and reticles, assembling semiconductor devices or electronic integrated circuits, or for lifting, handling, loading or unloading items of heading 8486	1

84869 0	Machines and apparatus of heading 8486; parts and accessories	1
84871 0	Ships' or boats' propellers and blades therefor	1
84879 0	Machinery parts; not containing electrical connectors, insulators, coils, contacts or other electrical features, n.e.c. in chapter 84	1
85011 0	Electric motors; of an output not exceeding 37.5W	1
85012 0	Electric motors; universal AC/DC of an output exceeding 37.5W	1

Code HS 2017	Description	Dismantlement Group
85013 1	Electric motors and generators; DC, of an output not exceeding 750W	1
85013 2	Electric motors and generators; DC, of an output exceeding 750W but not exceeding 75kW	1
85013 3	Electric motors and generators; DC, of an output exceeding 75kW but not exceeding 375kW	1
85013 4	Electric motors and generators; DC, of an output exceeding 375kW	1
85014 0	Electric motors; AC motors, single-phase	1
85015 1	Electric motors; AC motors, multi-phase, of an output not exceeding 750W	1
85015 2	Electric motors; AC motors, multi-phase, of an output exceeding 750W but not exceeding 75kW	1
85015 3	Electric motors; AC motors, multi-phase, of an output exceeding 75kW	1
85016 1	Generators; AC generators, (alternators), of an output not exceeding 75kVA	1
85016 2	Electric generators; AC generators, (alternators), of an output exceeding 75kVA but not exceeding 375kVA	1
85016 3	Electric generators; AC generators, (alternators), of an output exceeding 375kVA but not exceeding 750kVA	1
85016 4	Electric generators; AC generators, (alternators), of an output exceeding 750kVA	1
85021 1	Electric generating sets; with compression-ignition internal combustion piston engines (diesel or semi- diesel engines), of an output not exceeding 75kVA	2
85021 2	Electric generating sets; with compression-ignition internal combustion piston engines (diesel or semi- diesel engines), of an output exceeding 75kVA but not exceeding 375kVA	2
85021 3	Electric generating sets; with compression-ignition internal combustion piston engines (diesel or semi- diesel engines), of an output exceeding 375kVA	2
85022 0	Electric generating sets; with spark-ignition internal combustion piston engines	2
85023 1	Electric generating sets; wind-powered, (excluding those with spark-ignition or compression-ignition internal combustion piston engines)	2
85023 9	Electric generating sets; (excluding those with spark-ignition or compression-ignition internal combustion piston engines), other than wind powered	2
85024 0	Electric rotary converters	2
85030 0	Electric motors and generators; parts suitable for use solely or principally with the machines of heading no. 8501 or 8502	3
85041 0	Discharge lamps or tubes; ballasts therefor	1
85042 1	Electrical transformers; liquid dielectric, having a power handling capacity not exceeding 650kVA	1

85042 2	Electrical transformers; liquid dielectric, having a power handling capacity exceeding 650kVA but not exceeding 10,000kVA	1
85042 3	Electrical transformers; liquid dielectric, having a power handling capacity exceeding 10,000kVA	1
85043 1	Electrical transformers; n.e.s. in item no. 8504.2, having a power handling capacity not exceeding 1kVA	1
85043 2	Transformers; n.e.s. in item no. 8504.2, having a power handling capacity exceeding 1kVA but not exceeding 16kVA	1
85043 3	Transformers; n.e.s. in item no. 8504.2, having a power handling capacity exceeding 16kVA but not exceeding 500kVA	1

Code HS 2017	Description	Dismantlement Group
850434	Transformers; n.e.s. in item no. 8504.2, having a power handling capacity exceeding 500kVA	1
850440	Electrical static converters	1
850450	Electrical inductors; n.e.s. in heading no. 8504	1
850490	Electrical transformers, static converters and inductors; parts thereof	1
850511	Magnets; permanent magnets and articles intended to become permanent magnets after magnetisation, of metal	1
850519	Magnets; permanent magnets and articles intended to become permanent magnets after magnetisation, other than of metal	1
850520	Magnets; electro-magnetic couplings, clutches and brakes	1
850590	Magnets; electro-magnets, holding devices and parts n.e.s. in heading no. 8505	1
850610	Cells and batteries; primary, manganese dioxide	3
850630	Cells and batteries; primary, mercuric oxide	3
850640	Cells and batteries; primary, silver oxide	3
850650	Cells and batteries; primary, lithium	3
850660	Cells and batteries; primary, air-zinc	3
850680	Cells and batteries; primary, (other than manganese dioxide, mercuric oxide, silver oxide, lithium or air-zinc)	2
850690	Cells and batteries; primary, parts thereof	2
850710	Electric accumulators; lead-acid, of a kind used for starting piston engines, including separators, whether or not rectangular (including square)	3
850720	Electric accumulators; lead-acid, (other than for starting piston engines), including separators, whether or not rectangular (including square)	3
850730	Electric accumulators; nickel-cadmium, including separators, whether or not rectangular (including square)	3
850740	Electric accumulators; nickel-iron, including separators, whether or not rectangular (including square)	2
850750	Electric accumulators; nickel-metal hydride, including separators, whether or not rectangular (including square)	2
850760	Electric accumulators; lithium-ion, including separators, whether or not rectangular (including square)	2

85078 0	Electric accumulators; n.e.s. in heading no. 8507, including separators, whether or not rectangular (including square)	2
85079 0	Electric accumulators; parts n.e.s. in heading no. 8507	2
85081 1	Vacuum cleaners, with self-contained electric motor, of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20L	3
85081 9	Vacuum cleaners, with self-contained electric motor, n.e.c. in item no. 8508.1	2

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
85086 0	Vacuum cleaners, other than with a self-contained electric motor	2
85087 0	Parts of vacuum cleaners	2
85094 0	Electro-mechanical domestic appliances; food grinders and mixers, fruit or vegetable juice extractors, with self-contained electric motor	3
85098 0	Electro-mechanical domestic appliances; n.e.s. in heading no. 8509, with self-contained electric motor	3
85099 0	Electro-mechanical domestic appliances; parts for the appliances of heading no. 8509, with a self-contained electric motor	1
85101 0	Shavers; with self-contained electric motor	3
85102 0	Hair clippers; with a self-contained electric motor	3
85103 0	Hair-removing appliances; with self-contained electric motor	3
85109 0	Shavers and hair clippers; parts of those with self-contained electric motor	1
85111 0	Ignition or starting equipment; spark plugs, of a kind used for spark or compression-ignition internal combustion engines	3
85112 0	Ignition or starting equipment; ignition magnetos, magneto-dynamos and magnetic flywheels, of a kind used for spark or compression-ignition internal combustion engines	2
85113 0	Ignition or starting equipment; distributors and ignition coils of a kind used for spark-ignition or compression-ignition internal combustion engines	2
85114 0	Ignition or starting equipment; starter motors and dual purpose starter-generators, of a kind used for spark or compression-ignition internal combustion engines	3
85115 0	Ignition or starting equipment; generators n.e.s. in heading no. 8511, of a kind used for spark or compression-ignition internal combustion engines	3
85118 0	Ignition or starting equipment; n.e.s. in heading no. 8511, of a kind used for spark or compression-ignition internal combustion engines	3
85119 0	Ignition or starting equipment; parts of the equipment of heading no. 8511, for use in spark-ignition or compression-ignition internal combustion engines	1
85121 0	Lighting or visual signalling equipment; electrical, of a kind used on bicycles, excluding articles of heading no. 8539	2
85122 0	Lighting or visual signalling equipment; electrical, of a kind used on motor vehicles (excluding articles of heading no. 8539)	2

85123 0	Sound signalling equipment; electrical, used on cycles or motor vehicles (excluding articles of heading no. 8539)	2
85124 0	Windscreen wipers, defrosters and demisters; electrical, of kinds used for cycles or motor	2
85129 0	Lighting or signalling equipment; electrical, (excluding articles of heading no. 8539), windscreen wipers, defrosters and demisters; parts, of those kinds used for cycles or motor	1
85131 0	Lamps; portable, electric, designed to function by their own source of energy (excluding lighting equipment of heading no. 8512)	3

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
85139 0	Lamps; parts of portable, electric lamps of heading no. 8513, designed to function by their own source of energy	1
85141 0	Furnaces and ovens; industrial or laboratory electric, resistance heated	2
85142 0	Furnaces and ovens; industrial or laboratory induction or dielectric	2
85143 0	Furnaces and ovens; industrial or laboratory electric, other than induction dielectric or resistance heated	2
85144 0	Heating equipment; induction or dielectric, industrial or laboratory, other than furnaces and ovens	2
85149 0	Furnaces, ovens and heating equipment; parts of the industrial or laboratory equipment of heading no. 8514	1
85151 1	Brazing or soldering machines and apparatus; soldering irons and guns, whether or not capable of cutting	1
85151 9	Brazing or soldering machines and apparatus; other than soldering irons and guns, whether or not capable of cutting	1
85152 1	Welding machines and apparatus; for resistance welding of metal, fully or partly automatic, whether or not capable of cutting	1
85152 9	Welding machines and apparatus; for resistance welding of metal, other than fully or partly automatic, whether or not capable of cutting	1
85153 1	Welding machines and apparatus; for arc (including plasma arc) welding of metals, fully or partly automatic, whether or not capable of cutting	1
85153 9	Welding machines and apparatus; for arc (including plasma arc) welding of metals, other than fully or partly automatic, whether or not	1
85158 0	Welding machines and apparatus; n.e.s. in heading no. 8515, whether or not capable of cutting	1
85159 0	Welding, brazing or soldering machines; parts of the machines of heading no. 8515	1
85161 0	Heaters; electric, instantaneous or storage water and immersion heaters	3
85162 1	Heating apparatus; electric storage heating radiators	3
85162 9	Heating apparatus; electric soil heating apparatus and space heating apparatus (excluding storage heating radiators)	3

85163 1	Hair-dressing apparatus; electro-thermic hair	3
85163 2	Hair-dressing apparatus; electro-thermic, other than hair dryers	3
85163 3	Hand-drying apparatus; electro-thermic	3
85164 0	Smoothing irons; electric	3
85165 0	Ovens; microwave, of a kind used for domestic purposes	3

Code HS 2017	Description	Dismantlement Group
851660	Ovens, cookers, cooking plates, boiling rings, grillers and roasters; of a kind used for domestic purposes (excluding microwaves)	3
851671	Electro-thermic appliances; coffee or tea makers, of a kind used for domestic purposes	3
851672	Electro-thermic appliances; toasters, of a kind used for domestic purposes	3
851679	Electro-thermic appliances; n.e.s. in heading no. 8516, used for domestic purposes	3
851680	Resistors; electric heating, other than those of heading no. 8545	3
851690	Electro-thermic appliances; parts, of heating resistors, of water, space and soil heaters, hair-dressing apparatus, hand dryers, smoothing irons and other domestic appliances of heading no.	1
851711	Line telephony or telegraphy apparatus; line telephone sets with cordless handsets	2
851712	Telephones for cellular networks or for other wireless networks	3
851718	Telephone sets n.e.c. in item no. 8517.1	3
851761	Base stations	3
851762	Communication apparatus (excluding telephone sets or base stations); machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	3
851769	Communication apparatus (excluding telephone sets or base stations); machines for the transmission or reception of voice, images or other data (including wired/wireless networks), n.e.c. in item no. 8517.6	2
851770	Telephone sets and other apparatus for the transmission or reception of voice, images or other data, via a wired or wireless network; parts	1
851810	Microphones and stands therefor	3
851821	Loudspeakers; single, mounted in their enclosures	3
851822	Loudspeakers; multiple, mounted in the same enclosure	3
851829	Loudspeakers; not mounted in their enclosures	3

85183 0	Headphones, earphones and combined microphone/speaker sets	3
85184 0	Amplifiers; audio-frequency electric	3
85185 0	Amplifier sets; electric sound	3

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
85189 0	Microphones, headphones, earphones, amplifier equipment; parts of the equipment of heading no. 8518	3
85192 0	Sound recording or reproducing apparatus; operated by coins, banknotes, bank cards, tokens or by other means of payment	3
85193 0	Sound recording or reproducing apparatus; turntables (record-decks)	3
85195 0	Sound recording or reproducing apparatus; telephone answering machines	3
85198 1	Sound recording or reproducing apparatus; using magnetic, optical or semiconductor media, n.e.c. in item no 8519.20, 8519.30 or 8519.50	3
85198 9	Sound recording or reproducing apparatus; n.e.c. in heading no 8519	3
85211 0	Video recording or reproducing apparatus; magnetic tape-type	3
85219 0	Video recording or reproducing apparatus; other than magnetic tape-type	3
85221 0	Sound recording or reproducing apparatus; parts and accessories thereof, pick-up cartridges	3
85229 0	Sound recording or reproducing apparatus; parts and accessories thereof, other than pick-up cartridges	1
85232 1	Magnetic media; cards incorporating a magnetic stripe, whether or not recorded, excluding products of Chapter 37	3
85232 9	Magnetic media; other than cards incorporating a magnetic stripe, whether or not recorded, excluding products of Chapter 37	3
85234 1	Optical media; unrecorded, excluding products of Chapter 37	3
85234 9	Optical media; recorded, excluding products of Chapter 37	3
85235 1	Semiconductor media; solid-state non-volatile storage devices, whether or not recorded, excluding products of Chapter 37	3

85235 2	Semiconductor media; smart cards, whether or not recorded, excluding products of Chapter 37	2
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<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
852359	Semiconductor media; other than smart cards, whether or not recorded, excluding products of Chapter 37	3
852380	Media n.e.c. in heading 8523, whether or not recorded, excluding products of Chapter 37	3
852550	Transmission apparatus for radio-broadcasting or television, whether or not incorporating sound recording or reproducing apparatus, not incorporating reception apparatus	3
852560	Transmission apparatus for radio-broadcasting or television, whether or not incorporating sound recording or reproducing apparatus, incorporating reception apparatus	3
852580	Television cameras, digital cameras and video camera recorders	2
852610	Radar apparatus	2
852691	Radio navigational aid apparatus	2
852692	Radio remote control apparatus	2
852712	Radio (telephony, telegraphy, broadcast) broadcast receivers; pocket-size radio cassette-players, operational without external power source, combined or not with sound recording or reproducing apparatus	3
852713	Radio (telephony, telegraphy, broadcast) broadcast receivers; apparatus (other than pocket-size radio cassette-players), combined with sound recording or reproducing apparatus, not needing external power	3
852719	Radio-broadcast receivers; operational without external power source, without sound recording or reproducing apparatus, including apparatus capable of receiving radio-telephony or radio-telegraphy	3
852721	Radio-broadcast receivers; (not operational without external power source), combined with sound recording or reproducing apparatus, including apparatus capable of receiving radio-telephony or radio-telegraphy	3
852729	Radio-broadcast receivers; (not operational without external power source), without sound recording or reproducing apparatus, including apparatus capable of receiving radio-telephony or radio-telegraphy	3
852791	Radio-broadcast receivers n.e.c. in heading no. 8527; combined with sound recording or reproducing apparatus	3
852792	Radio-broadcast receivers n.e.c. in heading no. 8527; not combined with sound recording or reproducing apparatus but combined with a clock	3

85279 9	Radio-broadcast receivers n.e.c. in heading no. 8527; not combined with sound recording or reproducing apparatus and not combined with a clock	3
85284 2	Monitors; cathode-ray tube, capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	3

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
852849	Cathode-ray tube monitors; other than of a kind solely or principally used in an automatic data processing system of heading 84.71	3
852852	Monitors; other than cathode-ray tube; capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	3
852859	Monitors other than cathode-ray tube; other than of a kind solely or principally used in an automatic data processing system of heading 84.71	3
852862	Projectors; capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	3
852869	Projectors; other than of a kind solely or principally used in an automatic data processing system of heading 84.71	3
852871	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; not designed to incorporate a video display or screen	3
852872	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; incorporating a colour video display or screen	3
852873	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; incorporating a black and white or other monochrome video display or screen	3
852910	Reception and transmission apparatus; aerials and aerial reflectors of all kinds and parts suitable for use therewith	3
852990	Reception and transmission apparatus; for use with the apparatus of heading no. 8525 to 8528, excluding aerials and aerial reflectors	1
853010	Signalling, safety or traffic control equipment; for railways or tramways (excluding those of heading no. 8608)	2
853080	Signalling, safety or traffic control equipment; for roads, inland waterways, parking facilities, port installations or airfields (excluding those of heading no. 8608)	2
853090	Signalling apparatus; parts of safety, traffic control equipment for railways, tramways, roads, inland waterways, airfields, parking facilities, port instalments (excluding those of heading no. 8608)	1

85311 0	Signalling apparatus; electric, sound or visual, burglar or fire alarms and similar, other than those of heading no. 8512 or 8530	2
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Code HS 2017	Description	Dismantlement Group
853120	Signalling apparatus; electric, sound or visual, indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED), excluding those of heading no. 8512 or 8530	3
853180	Signalling apparatus; electric, sound or visual, apparatus n.e.s. in heading no. 8531, excluding those of heading no. 8512 or 8530	2
853190	Signalling apparatus; parts of the electric, sound or visual apparatus of heading no. 8531	1
853210	Electrical capacitors; fixed, designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kVAr (power capacitors)	1
853221	Electrical capacitors; fixed, tantalum	1
853222	Electrical capacitors; fixed, aluminium electrolytic	1
853223	Electrical capacitors; fixed, ceramic dielectric, single layer	1
853224	Electrical capacitors; fixed, ceramic dielectric, multilayer	1
853225	Electrical capacitors; fixed, dielectric of paper or plastics	1
853229	Electrical capacitors; fixed, n.e.s. in heading no. 8532	1
853230	Electrical capacitors; variable or adjustable (pre-set) capacitors	1
853290	Electrical capacitors; parts of the capacitors of heading no. 8532	1
853310	Electrical resistors; fixed carbon resistors, composition or film types (including rheostats and potentiometers but excluding heating resistors)	1
853321	Electrical resistors; fixed, for a power handling capacity not exceeding 20W (including rheostats and potentiometers but excluding heating resistors and carbon resistors)	1
853329	Electrical resistors; fixed, for a power handling capacity exceeding 20W (including rheostats and potentiometers but excluding heating resistors and carbon resistors)	1
853331	Electrical resistors; wirewound variable, including rheostats and potentiometers, for a power handling capacity not exceeding 20W (excluding heating)	1
853339	Electrical resistors; wirewound variable, including rheostats and potentiometers, for a power handling capacity exceeding 20W (excluding heating)	1
853340	Electrical resistors; variable, including rheostats and potentiometers (excluding heating)	1

85339 0	Resistors; parts of the resistors of heading no. 8533	1
85340 0	Circuits; printed	1
85351 0	Electrical apparatus; fuses, for a voltage exceeding 1000 volts	1
85352 1	Electrical apparatus; automatic circuit breakers, for a voltage exceeding 1000 volts but less than	1
85352 9	Electrical apparatus; automatic circuit breakers, for a voltage of 72.5kV or more	1

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
853530	Electrical apparatus; isolating and make-and-break switches, for a voltage exceeding 1000 volts	1
853540	Electrical apparatus; lightning arresters, voltage limiters and surge suppressors (for a voltage exceeding 1000 volts)	1
853590	Electrical apparatus; n.e.s. in heading no. 8535, for switching or protecting electrical circuits, for a voltage exceeding 1000 volts	2
853610	Electrical apparatus; fuses, for a voltage not exceeding 1000 volts	1
853620	Electrical apparatus; automatic circuit breakers, for a voltage not exceeding 1000 volts	1
853630	Electrical apparatus; for protecting electrical circuits, n.e.s. in heading no. 8536, for a voltage not exceeding 1000 volts	1
853641	Electrical apparatus; relays, (for a voltage not exceeding 60 volts)	1
853649	Electrical apparatus; relays, for a voltage exceeding 60 volts	1
853650	Electrical apparatus; switches n.e.s. in heading no. 8536, for a voltage not exceeding 1000 volts	1
853661	Electrical apparatus; lamp-holders, for a voltage not exceeding 1000 volts	1
853669	Electrical apparatus; plugs and sockets, for a voltage not exceeding 1000 volts	1
853670	Connectors for optical fibres, optical fibre bundles or cables	2
853690	Electrical apparatus; n.e.s. in heading no. 8536, for switching or protecting electrical circuits, for a voltage not exceeding 1000 volts	2
853710	Boards, panels, consoles, desks and other bases; for electric control or the distribution of electricity, (other than switching apparatus of heading no. 8517), for a voltage not exceeding 1000 volts	2
853720	Boards, panels, consoles, desks and other bases; for electric control or the distribution of electricity, (other than switching apparatus of heading no. 8517), for a voltage exceeding 1000 volts	2
853810	Electrical apparatus; parts (eg boards, panels, consoles, desks, cabinets, other bases), for goods of heading no. 8537, not equipped with their apparatus	2
853890	Electrical apparatus; parts suitable for use solely or principally with the apparatus of heading no. 8535, 8536 or 8537	2
853910	Lamps; sealed beam units	2

85392 1	Lamps; filament, (excluding ultra-violet or infra-red), tungsten halogen	2
85392 2	Lamps; filament, (excluding ultra-violet or infra-red), of a power not exceeding 200W and for a voltage exceeding 100 volts, other than tungsten halogen	2
85392 9	Lamps; filament, (excluding ultra-violet or infra-red), n.e.s. in item no. 8539.2	2

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
853931	Lamps; discharge, (excluding ultra-violet), fluorescent, hot cathode	2
853932	Lamps; discharge, (excluding ultra-violet), mercury or sodium vapour lamps, metal halide lamps	2
853939	Lamps; discharge, (excluding ultra-violet, excluding fluorescent, hot cathode)	2
853941	Lamps; arc-lamps	2
853949	Lamps; ultra-violet or infra-red lamps, (excluding arc-lamps)	2
853950	Lamps; light-emitting diode (LED) lamps	2
853990	Lamps; parts of the lamps of heading no. 8539	3
854011	Tubes; cathode-ray television picture tubes, including video monitor cathode-ray tubes, colour	2
854012	Tubes; cathode-ray television picture tubes, including video monitor cathode-ray tubes, black and white or other monochrome	2
854020	Tubes; television camera tubes, image converters and intensifiers, other photo-cathode tubes	2
854040	Tubes; data/graphic display, colour, with a phosphor dot screen pitch smaller than 0.4mm	2
854060	Tubes; cathode ray, n.e.s. in heading no. 8540	2
854071	Tubes; microwave, magnetrons, excluding grid-controlled tubes	1
854079	Tubes; microwave, other than magnetrons and klystrons, (for example travelling wave tubes, carlinotrons), excluding grid-controlled tubes	1
854081	Valves and tubes; receiver or amplifier	1
854089	Valves and tubes; n.e.s. in heading no. 8540	2
854091	Tubes; parts of cathode-ray tubes	1
854099	Valves and tubes; parts of the valves and tubes of heading no. 8540, excluding parts of cathode-ray tubes	1
854110	Electrical apparatus; diodes, other than photosensitive or light emitting diodes	1

85412 1	Electrical apparatus; transistors, (other than photosensitive), with a dissipation rate of less than 1W	1
85412 9	Electrical apparatus; transistors, (other than photosensitive), with a dissipation rate of 1W or more	1
85413 0	Electrical apparatus; thyristors, diacs and triacs, other than photosensitive devices	1
85414 0	Electrical apparatus; photosensitive, including photovoltaic cells, whether or not assembled in modules or made up into panels, light emitting diodes	1

Code HS 2017	Description	Dismantlement Group
854150	Electrical apparatus; photosensitive semiconductor devices n.e.s. in heading no. 8541, including photovoltaic cells, whether or not assembled in modules or made up into panels	1
854160	Crystals; mounted piezo-electric	1
854190	Electrical apparatus; parts for diodes, transistors and similar semiconductor devices and photosensitive semiconductor devices	1
854231	Electronic integrated circuits; processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	1
854232	Electronic integrated circuits; memories	1
854233	Electronic integrated circuits; amplifiers	1
854239	Electronic integrated circuits; n.e.c. in heading no. 8542	1
854290	Electronic circuits and microassemblies; parts of the electrical goods of heading no. 8542	1
854310	Electrical machines and apparatus; particle accelerators	2
854320	Electrical machines and apparatus; signal generators, having individual functions n.e.s. in chapter 85	2
854330	Electrical machines and apparatus; for electroplating, electrolysis or electrophoresis, having individual functions n.e.s. in chapter 85	2
854370	Electrical machines and apparatus; having individual functions, not specified or included elsewhere in this chapter, n.e.c. in heading no. 8543	2
854390	Electrical machines and apparatus; parts of the electrical goods of heading no. 8543	1
854411	Insulated electric conductors; winding wire, of copper	1
854419	Insulated electric conductors; winding wire, (of other than copper)	1
854420	Insulated electric conductors; co-axial cable and other co-axial electric conductors	2
854430	Insulated electric conductors; ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	2
854442	Insulated electric conductors; for a voltage not exceeding 1000 volts, fitted with connectors	2
854449	Insulated electric conductors; for a voltage not exceeding 80 volts, not fitted with connectors	2
854460	Insulated electric conductors; for a voltage exceeding 1000 volts	1
854470	Insulated electric conductors; optical fibre cables	1
854511	Carbon electrodes; with or without metal, of a kind used for furnaces	2

85451 9	Carbon electrodes; with or without metal, of a kind used for other than furnaces	2
85452 0	Carbon brushes; with or without metal, used for electrical purposes	2
85459 0	Carbon; lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	2
85461 0	Electrical insulators; of glass	2
85462 0	Electrical insulators; of ceramics	2

Code HS 2017	Description	Dismantlement Group
854690	Electrical insulators; other than of glass and ceramics	2
854710	Insulating fittings; of ceramics, for electrical machines, of insulating material only (except minor assembly parts), excluding those of heading no. 8546	2
854720	Insulating fittings; of plastics, for electrical machines, of insulating material only (except minor assembly parts), excluding those of heading no. 8546	2
854790	Insulating fittings; (other than of ceramics or plastics), for electrical machines, appliances and equipment, excluding insulators of heading no. 8546	2
854810	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	3
854890	Electrical parts of machinery or apparatus; n.e.s. or included in chapter 85	1
860110	Rail locomotives; powered from an external source of electricity	1
860120	Rail locomotives; powered by electric	1
860210	Rail locomotives; diesel-electric powered	1
860290	Rail locomotives and locomotive tenders; other than diesel-electric powered	1
860310	Railway or tramway coaches, vans and trucks; self-propelled, powered from an external source of electricity (excluding those of heading no. 8604)	1
860390	Railway or tramway coaches, vans and trucks; self-propelled, powered other than from an external source of electricity (excluding those of heading no. 8604)	1
860400	Railway or tramway maintenance or service vehicles; whether or not self-propelled (eg workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	1
860500	Railway or tramway coaches; passenger coaches, luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading no. 8604)	1
860610	Railway or tramway goods vans and wagons; tank wagons and the like, not self-propelled	1
860630	Railway or tramway goods vans and wagons; self-discharging, not self-propelled, excluding those of item no. 8606.10 or 8606.20	1
860691	Railway or tramway goods vans and wagons; covered and closed, not self-propelled	1
860692	Railway or tramway goods vans and wagons; open, with non-removable sides of a height exceeding 60cm, not self-propelled	1

86069 9	Railway or tramway goods vans and wagons; n.e.s. in heading no. 8606, not self-propelled	1
86071 1	Railway or tramway locomotives or rolling stock; parts, driving bogies and bissel-bogies	1

Code HS 2017	Description	Dismantlement Group
860712	Railway or tramway locomotives or rolling stock; parts, bogies and bissel-bogies (excluding driving bogies and bissel-bogies)	1
860719	Railway or tramway locomotives or rolling stock; parts, axles and wheels, and parts thereof	1
860721	Railway or tramway locomotives or rolling stock; parts, air brakes and parts thereof	1
860729	Railway or tramway locomotives or rolling stock; parts, brakes (other than air brakes) and parts thereof	1
860730	Railway or tramway locomotives or rolling stock; parts, hooks and other coupling devices, buffers and parts thereof	1
860791	Railway or tramway locomotives; parts n.e.s. in heading no. 8607	1
860799	Railway or tramway rolling stock; parts n.e.s. in heading no. 8607	1
860800	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts thereof	1
860900	Containers; (including containers for transport of fluids) specially designed and equipped for carriage by one or more modes of transport	2
870110	Tractors; pedestrian controlled	1
870120	Tractors; road, for semi-trailers	3
870130	Tractors; track-laying	2
870191	Tractors; n.e.c. in heading no 8701 (other than tractors of heading no 8709); of an engine power not exceeding 18kW	2
870192	Tractors; n.e.c. in heading no 8701 (other than tractors of heading no 8709); of an engine power exceeding 18kW but not exceeding 37kW	2
870193	Tractors; n.e.c. in heading no 8701 (other than tractors of heading no 8709); of an engine power exceeding 37kW but not exceeding 75kW	2
870194	Tractors; n.e.c. in heading no 8701 (other than tractors of heading no 8709); of an engine power exceeding 75kW but not exceeding 130kW	2
870195	Tractors; n.e.c. in heading no 8701 (other than tractors of heading no 8709); of an engine power exceeding 130kW	2
870210	Vehicles; public transport type (carries 10 or more passengers), compression-ignition internal combustion piston engine (diesel or semi-diesel)	3

87022 0	Vehicles; public transport type (carries 10 or more persons, including driver), with both compression- ignition internal combustion piston engine (diesel or semi-diesel) and electric motor for propulsion, new or used	3
87023 0	Vehicles; public transport type (carries 10 or more persons, including driver), with both compression- ignition internal combustion piston engine (diesel or semi-diesel) and electric motor for propulsion, new or used	3

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
870240	Vehicles; public transport type (carries 10 or more persons, including driver), with only electric motor for propulsion, new or used	3
870290	Vehicles; public transport type (carries 10 or more passengers), other than compression-ignition internal combustion piston engine (diesel or semi-diesel)	3
870310	Vehicles; specially designed for travelling on snow, golf cars and similar vehicles	3
870321	Vehicles; spark-ignition internal combustion reciprocating piston engine, cylinder capacity not exceeding 1000cc	3
870322	Vehicles; spark-ignition internal combustion reciprocating piston engine, cylinder capacity exceeding 1000cc but not exceeding 1500cc	3
870323	Vehicles; spark-ignition internal combustion reciprocating piston engine, cylinder capacity exceeding 1500cc but not exceeding 3000cc	3
870324	Vehicles; spark-ignition internal combustion reciprocating piston engine, cylinder capacity exceeding 3000cc	3
870331	Vehicles; compression-ignition internal combustion piston engine (diesel or semi-diesel), cylinder capacity not exceeding 1500cc	3
870332	Vehicles; compression-ignition internal combustion piston engine (diesel or semi-diesel), cylinder capacity exceeding 1500cc but not exceeding 2500cc	3
870333	Vehicles; compression-ignition internal combustion piston engine (diesel or semi-diesel), cylinder capacity exceeding 2500cc	3

Code HS 2017	Description	Dismantlement Group
870340	Vehicles; with both spark-ignition internal combustion reciprocating piston engine and electric motor for propulsion, incapable of being charged by plugging to external source of electric power	3
870350	Vehicles; with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor for propulsion, incapable of being charged by plugging to external source of electric power	3
870360	Vehicles; with both spark-ignition internal combustion reciprocating piston engine and electric motor for propulsion, capable of being charged by plugging to external source of electric power	3
870370	Vehicles; with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor for propulsion, capable of being charged by plugging to external source of electric power	3
870380	Vehicles; with only electric motor for propulsion	3
870390	Vehicles; for transport of persons (other than those of heading no. 8702) n.e.s. in heading no. 8703, including station wagons and racing cars	3
870410	Vehicles; dumpers, designed for off-highway use, for transport of goods	2
870421	Vehicles; compression-ignition internal combustion piston engine (diesel or semi-diesel), for transport of goods, (of a gvw not exceeding 5 tonnes), nes in item no 8704.1	2
870422	Vehicles; compression-ignition internal combustion piston engine (diesel or semi-diesel), for transport of goods, (of a g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes), nes in item no 8704.1	2

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
870423	Vehicles; compression-ignition internal combustion piston engine (diesel or semi-diesel), for transport of goods, (of a g.v.w. exceeding 20 tonnes), nes in item no 8704.1	2
870431	Vehicles; spark-ignition internal combustion piston engine, for transport of goods, (of a g.v.w. not exceeding 5 tonnes), nes in item no 8704.1	2
870432	Vehicles; spark-ignition internal combustion piston engine, for transport of goods, (of a g.v.w. exceeding 5 tonnes), nes in item no 8704.1	2
870490	Vehicles; for transport of goods, n.e.s. in heading no. 8704	2
870510	Vehicles; crane lorries	1
870520	Vehicles; mobile drilling derricks	1
870530	Vehicles; fire fighting vehicles	1
870540	Vehicles; concrete-mixer lorries	1
870590	Vehicles; break-down lorries, road-sweepers, spraying lorries, mobile workshops, mobile radiological units, and other special purpose vehicles n.e.s. in heading no. 8705	1
870600	Chassis; fitted with engines, for the motor vehicles of heading no. 8701 to 8705	2
870710	Vehicles; bodies (including cabs) for the motor vehicles of heading no. 8703	2
870790	Vehicles; bodies (including cabs) for the motor vehicles of heading no. 8701, 8702, 8704 or 8705	2
870810	Vehicles; bumpers and parts thereof, for the vehicles of heading no. 8701 to 8705	2
870821	Vehicles; parts of bodies, safety seat belts	2
870829	Vehicles; parts and accessories, of bodies, other than safety seat belts	2
870830	Vehicle parts; brakes, servo-brakes and parts thereof	2

87084 0	Vehicles; parts, gear boxes	3
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<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
87085 0	Vehicles; parts, drive-axles with differential, whether or not provided with other transmission components	3
87087 0	Vehicles; road wheels and parts and accessories thereof	2
87088 0	Vehicles; parts, suspension shock-absorbers	3
87089 1	Vehicles; parts, radiators	3
87089 2	Vehicles; parts, silencers and exhaust pipes	3
87089 3	Vehicles; clutches and parts	2
87089 4	Vehicles; parts, steering wheels, columns and boxes	3
87089 5	Vehicle parts; safety airbags with inflator system; parts thereof	3
87089 9	Vehicles; parts and accessories, n.e.s. in heading no. 8708	3
87091 1	Vehicles; electrical, self-propelled, (not fitted with lifting or handling equipment), of the type used for short distance transport of goods in factories, warehouses, dock areas or airports	2
87091 9	Vehicles; (not electrical), self-propelled, without handling equipment, used for short distance transport of goods in factories, airports and such, and tractors of the type used on railway station platforms	2
87099 0	Vehicles; parts of the vehicles of heading no. 8709	2
87100 0	Tanks and other armoured fighting vehicles; motorised, whether or not fitted with weapons, and parts of such vehicles	2
87111 0	Motorcycles (including mopeds) and cycles; fitted with an auxiliary motor, with reciprocating internal combustion piston engine not exceeding 50cc, with or without side-cars; side-cars	3

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
871120	Motorcycles (including mopeds) and cycles; fitted with an auxiliary motor, reciprocating internal combustion piston engine, of cylinder capacity exceeding 50cc but not exceeding 250cc, with or without side-cars; side-cars	3
871130	Motorcycles (including mopeds) and cycles; fitted with an auxiliary motor, reciprocating internal combustion piston engine, of cylinder capacity exceeding 250cc but not exceeding 500cc, with or without side-cars; side-cars	3
871140	Motorcycles (including mopeds) and cycles; fitted with auxiliary motor, reciprocating internal combustion piston engine of cylinder capacity exceeding 500cc but not exceeding 800cc, with or without sidecars; side-cars	3
871150	Motorcycles (including mopeds) and cycles; fitted with auxiliary motor, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc, with or without side-cars; side-cars	3
871160	Motorcycles (including mopeds) and cycles; fitted with auxiliary motor, with electric motor for propulsion, with or without side-cars; side-cars	3
871190	Motorcycles (including mopeds) and cycles; n.e.s. in heading no. 8711, fitted with auxiliary motor, with or without side-cars; side-cars	3
871200	Bicycles and other cycles; including delivery tricycles, not motorised	3
871310	Invalid carriages; not mechanically propelled	1
871390	Invalid carriages; mechanically propelled	1
871410	Motorcycles (including mopeds); parts and accessories	1
871420	Invalid carriages; parts and accessories thereof	1
871491	Cycles; frames and forks, and parts thereof	1
871492	Cycles; parts thereof, wheel rims and spokes	1
871493	Cycles; parts thereof, hubs (other than coaster braking hubs and hubbrakes), and free-wheel sprocket-wheels	1
871494	Cycles; parts thereof, brakes, including coaster braking hubs and hub-brakes, and parts thereof	1
871495	Cycles; parts thereof, saddles	1
871496	Cycles; parts, pedals and crank-gear, and parts thereof	1
871499	Cycles; parts thereof, n.e.s. in item no. 8714.9	1
871500	Baby carriages and parts thereof	2
871610	Trailers and semi-trailers; of the caravan type, for housing or camping	3

87162 0	Trailers and semi-trailers; self-loading or self-unloading, for agricultural purposes	2
87163 1	Tanker trailers and tanker semi-trailers	2
87163 9	Trailers and semi-trailers; (other than tanker type)	2
87164 0	Trailers and semi-trailers; n.e.s. in item no. 8716.3	2
87168 0	Vehicles; n.e.s. in heading no. 8716	2

Code HS 2017	Description	Dismantlement Group
871690	Trailers, semi-trailers and other vehicles not mechanically propelled; parts thereof for heading no. 8716	1
880100	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	1
880211	Helicopters; of an unladen weight not exceeding 2000kg	1
880212	Helicopters; of an unladen weight exceeding 2000kg	1
880220	Aeroplanes and other aircraft; of an unladen weight not exceeding 2000kg	1
880230	Aeroplanes and other aircraft; of an unladen weight exceeding 2000kg but not exceeding 15,000kg	1
880240	Aeroplanes and other aircraft; of an unladen weight exceeding 15,000kg	1
880260	Spacecraft; (including satellites) and suborbital and spacecraft launch vehicles	1
880310	Aircraft and spacecraft; propellers and rotors and parts thereof	1
880320	Aircraft and spacecraft; under-carriages and parts thereof	1
880330	Aircraft and spacecraft; parts of aeroplanes or helicopters n.e.s. in heading no. 8803	1
880390	Aircraft and spacecraft; parts thereof n.e.s. in chapter 88	1
880400	Parachutes (including dirigible) and parachutes; parts thereof and accessories thereto	1
880510	Aircraft launching gear, deck-arrestor or similar gear and parts thereof	1
880521	Ground flying trainers and parts thereof; air combat simulators and parts thereof	1
880529	Ground flying trainers and parts thereof; other than air combat simulators and parts thereof	1
890110	Cruise ships, excursion boats and similar vessels, principally designed for the transport of persons, ferry boats of all kinds	1
890120	Tankers	1
890130	Vessels, refrigerated; other than tankers	1
890190	Vessels; n.e.s. in heading no. 8901, for the transport of goods and other vessels for the transport of both persons and goods	1
890200	Fishing vessels, factory ships and other vessels; for processing or preserving fishery products	1
890310	Yachts and other vessels; for pleasure or sports, rowing boats and canoes, inflatable	3
890391	Sailboats; with or without auxiliary motor, for pleasure or sports, other than inflatable	3

89039 2	Motorboats; (other than outboard motorboats), for pleasure or sports, other than inflatable	3
89039 9	Yachts and other vessels; for pleasure or sports, rowing boats and canoes, n.e.s. in heading no. 8903, other than inflatable	3
89040 0	Tugs and pusher craft	1
89051 0	Dredgers	1
89052 0	Floating or submersible drilling or production platforms	1

Code HS 2017	Description	Dismantlement Group
890590	Vessels; light, fire-floats, floating cranes and other vessels, the navigability of which is subsidiary to their main function, floating docks	1
890610	Vessels; warships	2
890690	Vessels; other, including lifeboats other than rowing boats, other than warships	1
890710	Rafts; inflatable	1
890790	Floating structures; tanks, coffer-dams, landing stages, buoys and beacons	1
890800	Vessels and other floating structures; for breaking up	2
900110	Optical fibres, optical fibre bundles and cables; excluding those of heading no. 8544	1
900120	Optical elements; polarising material, sheets and plates thereof	1
900130	Lenses, contact; unmounted, of any material, excluding elements of glass not optically worked	1
900140	Lenses, spectacle; unmounted, of glass, excluding elements of glass not optically worked	1
900150	Lenses, spectacle; unmounted, of materials other than glass	1
900190	Optical elements; lenses n.e.s. in heading no. 9001, prisms, mirrors and other optical elements, unmounted, of any material (excluding elements of glass not optically worked)	1
900211	Lenses; objective, for cameras, projectors or photographic enlargers or reducers, mounted, being parts or fittings for instruments or apparatus, of any material (excluding glass not optically worked)	2
900219	Lenses; objective, (other than for cameras, projectors or photographic enlargers or reducers), mounted, of any material (excluding elements of glass not optically worked)	2
900220	Filters; mounted as parts or fittings for instruments or apparatus, of any material (excluding elements of glass not optically worked)	2
900290	Optical elements; n.e.s. in heading no. 9002 (eg prisms and mirrors), mounted, being parts or fittings for instruments or apparatus, of any material (excluding elements of glass not optically worked)	2
900311	Frames and mountings; for spectacles, goggles or the like, of plastics	3
900319	Frames and mountings; for spectacles, goggles or the like, of materials other than plastics	3
900390	Frames and mountings; parts for spectacles, goggles or the like	3
900410	Sunglasses; corrective, protective or other	3

90049 0	Spectacles, goggles and the like; (other than sunglasses) corrective, protective or other	3
90051 0	Binoculars	3
90058 0	Monoculars; other optical telescopes and astronomical instruments, excluding instruments for radio-astronomy	3

Code HS 2017	Description	Dismantlement Group
900590	Binoculars, monoculars, other optical telescopes, astronomical instruments (excluding those of radio astronomy); parts and accessories (including mountings)	1
900630	Cameras, photographic (excluding cinematographic); specially designed for underwater use, aerial survey, medical or surgical examination of internal organs; comparison cameras for forensic or criminological use	3
900640	Cameras, photographic (excluding cinematographic); instant print cameras	3
900651	Cameras, photographic (excluding cinematographic); with a through-the-lens viewfinder, single lens reflex (SLR), for a roll film of a width not exceeding 35mm	3
900652	Cameras, photographic (excluding cinematographic); of a kind (not SLR) for roll film of a width less than 35mm	3
900653	Cameras, photographic (excluding cinematographic); of a kind (not SLR) for roll film of a width of 35mm	3
900659	Cameras, photographic (excluding cinematographic); of a kind (not SLR) for roll film n.e.s. in heading no. 9006	3
900661	Photographic flashlight apparatus; discharge lamp ("electronic")	3
900669	Photographic flashlight apparatus; n.e.s. in heading no. 9006	3
900691	Cameras, photographic (excluding cinematographic); parts and accessories	1
900699	Photographic flashlight apparatus; parts and accessories, for other than cameras	1
900710	Cameras, cinematographic; whether or not incorporating sound recording apparatus	3
900720	Projectors, cinematographic; whether or not incorporating sound recording or reproducing apparatus	3
900791	Cameras, cinematographic; parts and accessories, whether or not incorporating sound recording apparatus	1
900792	Projectors, cinematographic; parts and accessories, whether or not incorporating sound reproducing apparatus	1
900850	Image projectors, photographic enlargers and reducers, excluding cinematographic	3

90089 0	Photographic (excluding cinematographic) enlargers and reducers and image projectors; parts and accessories	1
90101 0	Photographic laboratory apparatus and equipment; for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of paper	2

Code HS 2017	Description	Dismantlement Group
901050	Photographic laboratory apparatus and equipment; n.e.s. in item no. 9010.10 or 9010.4, for photographic (including cinematographic) laboratories; negatoscopes	2
901060	Photographic laboratory apparatus and equipment (including cinematographic); projection screens	2
901090	Photographic laboratory apparatus and equipment (including cinematographic); parts and accessories	1
901110	Microscopes, compound optical; stereoscopic microscopes	1
901120	Microscopes, compound optical; for photomicrography, cinephotomicrography or microprojection	1
901180	Microscopes, compound optical; (other than stereoscopic and microscopes for photomicrography, cinephotomicrography or microprojection)	1
901190	Microscopes, compound optical; parts and accessories (including those for photomicrography, cinephotomicrography or microprojection)	1
901210	Microscopes (excluding optical microscopes) and diffraction apparatus	1
901290	Microscopes (excluding optical microscopes) and diffraction apparatus; parts and accessories	1
901310	Optical appliances and instruments; telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this chapter	3
901320	Lasers; other than laser diodes	1
901380	Optical devices, appliances and instruments; n.e.s. in heading no. 9013 (including liquid crystal devices)	1
901390	Optical appliances and instruments; parts and accessories for articles of heading no. 9013	1
901410	Navigational instruments and appliances; direction finding compasses	1
901420	Navigational instruments and appliances; for aeronautical or space navigation (excluding compasses)	1
901480	Navigational instruments and appliances; for navigation other than aeronautical or space navigation (excluding direction finding compasses)	1
901490	Navigational instruments and appliances; parts and accessories	1
901510	Rangefinders	1
901520	Surveying equipment; theodolites and tacheometers	1
901530	Surveying equipment; levels	1
901540	Surveying equipment; photogrammetrical surveying instruments and appliances	1

90158 0	Surveying equipment; articles n.e.s. in heading no. 9015, including hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances (excluding compasses)	1
90159 0	Surveying equipment; parts and accessories for articles of heading no. 9015	1
90160 0	Balances; of a sensitivity of 5cg or better, with or without weights	1

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
90171 0	Drafting tables and machines; whether or not automatic	1
90172 0	Drawing, marking-out or mathematical calculating instruments	1
90173 0	Mathematical equipment; micrometers, callipers and gauges	1
90178 0	Mathematical instruments and equipment; n.e.s. in heading no. 9017	1
90179 0	Drawing, marking-out equipment and mathematical instruments; parts and accessories	1
90181 1	Medical, surgical instruments and appliances; electro-cardiographs	1
90181 2	Medical, surgical instruments and appliances; ultrasonic scanning apparatus	1
90181 3	Medical, surgical instruments and appliances; magnetic resonance imaging apparatus	1
90181 4	Medical, surgical instruments and appliances; scintigraphic apparatus	1
90181 9	Medical, surgical instruments and appliances; electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters), not electro- cardiographs	1
90182 0	Medical, surgical instruments and appliances; ultra-violet or infra-red ray apparatus	1
90183 1	Medical, surgical instruments and appliances; syringes, with or without needles	1
90183 2	Medical, surgical instruments and appliances; tubular metal needles and needles for sutures	1
90183 9	Medical, surgical instruments and appliances; catheters, cannulae and the like	2
90184 1	Dental instruments and appliances; dental drill engines, whether or not combined on a single base with other dental equipment	1
90184 9	Dental instruments and appliances; other than dental drill engines	1
90185 0	Ophthalmic instruments and appliances	1
90189 0	Medical, surgical or dental instruments and appliances; n.e.s. in heading no. 9018	1
90191 0	Mechano-therapy appliances; massage apparatus and psychological aptitude-testing apparatus	1
90192 0	Therapeutic respiration apparatus; ozone, oxygen, aerosol therapy apparatus; artificial respiration or other therapeutic respiration apparatus	1
90200 0	Breathing appliances and gas masks; excluding protective masks having neither mechanical parts nor replaceable filters and excluding apparatus of item no. 9019.20	1
90211 0	Orthopaedic or fracture appliances	1
90212 1	Dental fittings; artificial teeth	1

90212 9	Dental fittings; other than artificial teeth	1
90213 1	Artificial parts of the body	1
90213 9	Artificial parts of the body; excluding artificial joints	1
90214 0	Hearing aids (excluding parts and accessories)	1
90215 0	Pacemakers; for stimulating heart muscles (excluding parts and accessories)	1

Code HS 2017	Description	Dismantlement Group
902190	Appliances; worn, carried or implanted in the body, to compensate for a defect or disability	1
902212	Apparatus based on the use of x-rays; including radiography or radiotherapy apparatus, whether or not for medical, surgical, dental or veterinary uses, computed tomography apparatus	1
902213	Apparatus based on the use of x-rays; including radiography or radiotherapy apparatus, for dental uses, excluding computed tomography apparatus	1
902214	Apparatus based on the use of x-rays; including radiography or radiotherapy apparatus, for medical, surgical or veterinary uses, not dental uses, excluding computed tomography apparatus	1
902219	Apparatus based on the use of x-rays, including radiography or radiotherapy apparatus; for other than medical, surgical, dental or veterinary uses	1
902221	Apparatus based on the use of alpha, beta or gamma radiations, including radiography or radiotherapy apparatus; for medical, surgical, dental or veterinary uses	1
902229	Apparatus based on the use of alpha, beta or gamma radiations, including radiography or radiotherapy apparatus; (for other than medical, surgical, dental or veterinary uses)	1
902230	X-ray tubes	1
902290	Apparatus based on use of x-rays and similar; parts and accessories (x-ray generators, tubes, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and like	1
902300	Instruments, apparatus and models; designed for demonstrational purposes (in education or exhibitions), unsuitable for other uses	1
902410	Machines and appliances; for testing the hardness, strength, compressibility, elasticity or other mechanical properties of metals	1
902480	Machines and appliances; for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials other than metals	1
902490	Machines and appliances; parts and accessories for those testing hardness, strength, compressibility, elasticity or other mechanical properties of materials (eg metal, wood, textiles,	1
902511	Thermometers and pyrometers; liquid filled, for direct reading, not combined with other instruments	1
902519	Thermometers and pyrometers; (other than liquid filled, for direct reading), not combined with	1

	other instruments	
90258 0	Hydrometers and similar floating instruments, barometers, hygrometers, psychrometers, thermometers, pyrometers; recording or not, any combination of these instruments (excluding thermometers and barometers not combined with other instruments)	1

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
90259 0	Hydrometers and similar floating instruments, barometers, hygrometers, psychrometers, thermometers, pyrometers; recording or not, any combination of these instruments, parts and accessories	1
90261 0	Instruments and apparatus; for measuring or checking the flow or level of liquids	1
90262 0	Instruments and apparatus; for measuring or checking pressure	1
90268 0	Instruments and apparatus; for measuring or checking variables of liquids or gases (excluding pressure or the flow and level of liquids and those of heading no. 9014, 9015, 9028 and 9032)	1
90269 0	Instruments and apparatus; parts and accessories for those measuring or checking the flow, level, pressure or other variables of liquids or gases (excluding those of heading no. 9014, 9015, 9028 or 9032)	1
90271 0	Instruments and apparatus; gas or smoke analysis	1
90272 0	apparatus, for physical or chemical analysis Chromatographs and electrophoresis instruments	1
90273 0	Spectrometers, spectrophotometers and spectrographs; using optical radiations (UV, visible, IR)	1
90275 0	Instruments and apparatus; using optical radiations (UV, visible, IR), (other than spectrometers, spectrophotometers and spectrographs)	1
90278 0	Instruments and apparatus; for physical or chemical analysis, for measuring or checking viscosity, porosity, expansion, surface tension or quantities of heat, sound or light, n.e.s. in heading no. 9025	1
90279 0	Microtomes and parts and accessories thereof	1
90281 0	Meters; gas, supply or production meters, including calibrating meters thereof	1
90282 0	Meters; liquid supply or production meters, including calibrating meters thereof	1
90283 0	Meters; electricity supply or production meters, including calibrating meters thereof	1
90289 0	Meters; parts and accessories of gas, liquid, electricity supply or production meters, including calibrating meters thereof	1
90291 0	Meters and counters; revolution counters, production counters, taximeters, mileometers, pedometers and the like	1
90292 0	Meters; speed indicators and tachometers; stroboscopes	1

90299 0	Meters and counters; parts and accessories for revolution and production counters, taximeters, mileometers, pedometers and the like; speed indicators, tachometers (excluding heading no. 9015), stroboscopes	1
90301 0	Instruments and apparatus; for measuring or detecting ionising radiations	1

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
903020	Cathode-ray oscilloscopes and cathode-ray oscillographs	1
903031	Multimeters; for measuring or checking voltage, current, resistance or power, without a recording device	1
903032	Multimeters; for measuring or checking voltage, current, resistance or power, with a recording device	1
903033	Instruments and apparatus; for measuring or checking voltage, current, resistance or power, without a recording device (excluding multimeters)	1
903039	Instruments and apparatus; for measuring or checking voltage, current, resistance or power, without a recording device (excluding multimeters)	1
903040	Instruments and apparatus; specially designed for telecommunications (eg cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	1
903082	Instruments and apparatus; for measuring or checking semiconductor wafers or devices	1
903084	Instruments and apparatus; n.e.c. in heading no. 9030, with a recording device	1
903089	Instruments and apparatus; for measuring or detecting alpha, beta, gamma, x-ray, cosmic or other ionising radiations, without a recording device	1
903090	Instruments, apparatus for measuring, checking electrical quantities, not meters of heading no. 9028; parts and accessories, for measuring or detecting alpha, beta, gamma, x-ray, cosmic and other radiations	1
903110	Machines; for balancing mechanical parts	1
903120	Test benches	1
903141	Optical instruments and appliances; for inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices, n.e.s. in chapter 90	1
903149	Optical instruments and appliances; for measuring or checking, n.e.s. in chapter 90	1
903180	Instruments, appliances and machines; for measuring or checking n.e.s. in chapter 90	2
903190	Instruments, appliances and machines; parts and accessories for those measuring or checking devices of heading no. 9031	2
903210	Regulating or controlling instruments and apparatus; automatic type, thermostats	1

90322 0	Regulating or controlling instruments and apparatus; automatic, manostats	1
90328 1	Regulating or controlling instruments and apparatus; automatic, hydraulic or pneumatic	1
90328 9	Regulating or controlling instruments and apparatus; automatic, other than hydraulic or pneumatic	1

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
903290	Regulating or controlling instruments and apparatus; automatic, parts and accessories	1
903300	Machines and appliances; instruments or apparatus of chapter 90; parts and accessories n.e.s. in chapter 90	1
910111	Wrist-watches; battery or accumulator powered, whether or not incorporating a stop-watch facility, with case of precious metal or of metal clad with precious metal, with mechanical display only	3
910119	Wrist-watches; battery or accumulator powered, with or without a stop-watch, with case of precious metal or metal clad with precious metal, without mechanical or opto-electronic display	3
910121	Wrist-watches; excluding battery or accumulator powered, automatic winding, whether or not incorporating a stop-watch facility, case of precious metal or of metal clad with precious	3
910129	Wrist-watches; excluding battery or accumulator powered, not automatic winding, whether or not incorporating a stop-watch facility, case of precious metal or of metal clad with precious	3
910191	Pocket-watches and other watches, including stop-watches; battery or accumulator powered	3
910199	Pocket-watches and other watches, including stop-watches; other than battery or accumulator powered, with case of precious metal or of metal clad with precious metal	3
910211	Wrist-watches; battery or accumulator powered, whether or not incorporating a stop-watch facility, with mechanical display only, other than those of heading no. 9101	3
910212	Wrist-watches; battery or accumulator powered, whether or not incorporating a stop-watch facility, with opto-electronic display only, other than those of heading no. 9101	3
910219	Wrist-watches; battery or accumulator powered, whether or not incorporating a stop-watch facility, with other than mechanical or opto-electronic display, excluding those of heading no.9101	3
910221	Wrist-watches; whether or not incorporating a stop-watch facility, with automatic winding	3
910229	Wrist-watches; whether or not incorporating a stop-watch facility, with other than automatic winding	3

91029 1	Pocket watches and other watches, including stop- watches; battery or accumulator powered	3
91029 9	Pocket watches and other watches, including stop- watches; other than battery or accumulator powered	3

Code HS 2017	Description	Dismantlement Group
910310	Clocks; with watch movements, excluding instrument panel clocks, battery or accumulator powered	3
910390	Clocks; with watch movements, excluding instrument panel clocks, other than battery or accumulator powered	3
910400	Clocks; instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	3
910511	Clocks; alarm clocks, battery, accumulator or mains powered	3
910519	Clocks; alarm clocks, other than battery, accumulator or mains powered	3
910521	Clocks; wall clocks, battery, accumulator or mains powered	3
910529	Clocks; wall clocks, other than battery, accumulator or mains powered	3
910591	Clocks; (other than alarm or wall clocks), battery, accumulator or mains powered	3
910599	Clocks; (other than alarm or wall clocks), other than battery, accumulator or mains powered	3
910610	Time recording apparatus; time-registers, time recorders, with clock, watch movement or synchronous motor	3
910690	Time recording apparatus; with clock or watch movement or with synchronous motor, n.e.s. in heading no. 9106	3
910700	Time switches; with clock, watch movement or synchronous motor	3
910811	Watch movements; complete and assembled, battery or accumulator powered, with mechanical display only or with a device to which a mechanical display can be incorporated	3
910812	Watch movements; complete and assembled, battery or accumulator powered, with opto- electronic display only	3
910819	Watch movements; complete and assembled, battery or accumulator powered, with other than mechanical display only or opto-electronic display only	3
910820	Watch movements; complete and assembled, with automatic winding	3
910890	Watch movements; complete and assembled, not automatic winding or electrically operated	3

91091 0	Clock movements; complete and assembled, electrically operated	3
91099 0	Clock movements; complete and assembled, other than battery, accumulator or mains powered	3
91101 1	Watches; complete movements, unassembled or partly assembled (movement sets)	3

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
911012	Watches; incomplete movements, assembled	3
911019	Watches; rough movements	3
911090	Clocks; movements, whether or not complete, incomplete, assembled or unassembled	3
911110	Watch cases; of precious metal or of metal clad with precious metal	3
911120	Watch cases; of base metal, whether or not gold-plated or silver-plated	3
911180	Watch cases; n.e.s. in heading no. 9111	3
911190	Watch cases and parts thereof	3
911220	Clock cases and similar cases for other goods of chapter 91; other than watch cases	3
911290	Clock cases and similar cases for other goods of chapter 91; other than watch cases, parts thereof	3
911310	Watch straps, watch bands, watch bracelets, and parts thereof; of precious metal or of metal clad with precious metal	3
911320	Watch straps, watch bands, watch bracelets, and parts thereof; of base metal, whether or not gold- or silver-plated	3
911390	Watch straps, watch bands, watch bracelets, and parts thereof; n.e.s. in heading no. 9113	3
911410	Clock or watch parts; springs, including hairsprings	3
911430	Clock or watch parts; dials	3
911440	Clock or watch parts; plates and bridges	3
911490	Clock or watch parts; n.e.s. in heading no. 9114	3
920110	Musical instruments; pianos, upright, including automatic pianos	3
920120	Musical instruments; pianos, grand	3
920190	Musical instruments; harpsichords and other keyboard stringed instruments n.e.s. in heading no. 9201	3
920210	Musical instruments; string, played with a bow (eg violins)	3
920290	Musical instruments; string, played other than with a bow (eg guitars and harps)	3
920510	Musical instruments; wind, brass (eg trumpets)	3
920590	Musical instruments; wind, other than brass (eg clarinets, bagpipes)	3
920600	Musical instruments; percussion (eg drums, xylophones, cymbals, castanets, maracas)	3
920710	Musical instruments; keyboard, (other than accordions), the sound of which is produced or must be amplified electrically	3

92079 0	Musical instruments; (other than keyboard), the sound of which is produced or must be amplified electrically	3
92081 0	Musical boxes	3
92089 0	Fairground and mechanical street organs, mechanical singing birds, musical saws and musical instruments nes in chapter 92; decoy calls of all kinds; whistles; call horns and other mouth-blown sound signalling instruments	3
92093 0	Musical instrument strings	3
92099 1	Musical instruments; parts and accessories for pianos	3

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
92099 2	Musical instruments; parts and accessories for string musical instruments other than keyboard instruments	3
92099 4	Musical instruments; parts and accessories for the musical instruments the sound of which is produced or must be amplified electrically (eg organs, guitars and accordions)	3
92099 9	Musical instruments; parts and accessories for the musical instruments n.e.s. in heading no. 9209 and for other mechanical noise makers of chapter 92, n.e.s. in heading no. 9202	3
93011 0	Military weapons; artillery weapons (e.g. guns, howitzers, and mortars)	3
93012 0	Military weapons; other than revolvers, pistols and arms of heading 9307; rocket launchers: flame-throwers; grenade launchers, torpedo tubes and similar projectors	3
93019 0	Military weapons; other than revolvers, pistols and arms of heading 9307; other weapons not elsewhere included in heading 9301	3
93020 0	Revolvers and pistols; other than those of heading no. 9303 or 9304	3
93031 0	Firearms; muzzle-loading	3
93032 0	Firearms; sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	3
93033 0	Firearms; sporting, hunting or target-shooting rifles n.e.s. in heading no. 9303	3
93039 0	Firearms; n.e.s. in heading no. 9303	3
93040 0	Firearms; (eg spring, air or gas guns and pistols, truncheons), excluding those of heading no. 9307	3
93051 0	Firearms; parts and accessories, of revolvers or pistols	3
93052 0	Firearms; parts and accessories, of shotguns or rifles of heading 9303	3
93059 1	Firearms; parts and accessories, of military weapons of heading 9301	3
93059 9	Firearms; parts and accessories, of firearms other than the military weapons of heading 9301	3
93062 1	Ammunition; shotgun cartridges	3
93062 9	Ammunition; parts of shotgun cartridges	3

93063 0	Ammunition; cartridges and parts thereof n.e.s. in heading no. 9306	3
93069 0	Ammunition; n.e.s. in chapter 93	3

Code HS 2017	Description	Dismantlement Group
930700	Arms; swords, cutlasses, bayonets, lances and the like, parts thereof and scabbards and sheaths therefor	3
940110	Seats; of a kind used for aircraft	3
940120	Seats; of a kind used for motor vehicles	3
940130	Seats; swivel with variable height adjustment, excluding medical, surgical, dental, veterinary or barber furniture	3
940140	Seats; convertible into beds, other than garden seats or camping equipment	3
940152	Seats; of bamboo	3
940153	Seats; of rattan	3
940159	Seats; of cane, osier or similar materials, other than bamboo or rattan	3
940161	Seats; with wooden frames, upholstered, (excluding medical, surgical, dental, veterinary or barber furniture)	5
940169	Seats; with wooden frames, not upholstered, (excluding medical, surgical, dental, veterinary or barber furniture)	5
940171	Seats; with metal frames, upholstered, (excluding medical, surgical, dental, veterinary or barber furniture)	3
940179	Seats; with metal frames, not upholstered, (excluding medical, surgical, dental, veterinary or barber furniture)	3
940180	Seats; n.e.s. in heading no. 9401, (excluding medical, surgical, dental, veterinary or barber furniture)	3
940190	Seat; parts	2
940210	Chairs; dentists', barbers' or similar chairs having rotating as well as both reclining and elevating movements, and parts thereof	1
940290	Furniture; for medical, surgical, veterinary use (eg operating tables, examination tables, hospital beds with mechanical fittings) and parts thereof	1
940310	Furniture; metal, for office use	3
940320	Furniture; metal, other than for office use	3
940330	Furniture; wooden, for office use	5
940340	Furniture; wooden, for kitchen use	5
940350	Furniture; wooden, for bedroom use	5
940360	Furniture; wooden, other than for office, kitchen or bedroom use	5

94037 0	Furniture; plastic	5
94038 2	Furniture; of bamboo	5
94038 3	Furniture; of rattan	5
94038 9	Furniture; of cane, osier, or similar materials (other than bamboo or rattan)	5

Code HS 2017	Description	Dismantlement Group
940390	Furniture; parts	3
940410	Mattress supports	5
940421	Mattresses; of cellular rubber or plastics, whether or not covered	5
940429	Mattresses; of other materials, not cellular rubber or plastics	5
940430	Sleeping bags	3
940490	Bedding and similar furnishing articles; n.e.s. in heading no. 9404 (eg quilts, eiderdowns, cushions, pouffes and pillows)	3
940510	Chandeliers and other electric ceiling or wall light fittings; excluding those used for lighting public open spaces or thoroughfares	3
940520	Lamps, electric; floor-standing or for table, desk or bedside	3
940530	Lighting sets; of a kind used for Christmas trees	3
940540	Lamps and light fittings; electric, n.e.s. in heading no. 9405	3
940550	Lamps and light fittings; non-electric	3
940560	Illuminated signs, name plates and the like	3
940591	Lamps and light fittings; parts thereof, of glass	2
940592	Lamps and light fittings; parts thereof, of plastics	2
940599	Lamps and light fittings; parts thereof, of materials other than glass or plastics	2
940610	Buildings; prefabricated, of wood	3
940690	Buildings; prefabricated, not of wood	3
950300	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size (scale) models and similar recreational models, working or not; puzzles of all kinds	3
950420	Billiard articles and accessories	3
950430	Games; coin or disc-operated, other than bowling alley equipment	3
950440	Playing cards	3
950450	Games; video game consoles and machines, other than those of subheading 9504.30	3

95049 0	Games; articles for funfair, table or parlour games, including pintables, tables for casino games, bowling alley equipment, n.e.s. in heading no. 9504	3
95051 0	Christmas festivity articles	3
95059 0	Festive, carnival or other entertainment articles including novelty jokes and conjuring tricks; other than Christmas festivity articles	3
95061 1	Skis; for snow	3
95061 2	Ski-fastenings (ski-bindings); for snow-skis	3

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
95061 9	Snow-ski equipment	3
95062 1	Sailboards; for water sport	3
95062 9	Water sport equipment; water-skis, surf-boards and other water-sport equipment, excluding sailboards	3
95063 1	Golf clubs; complete	3
95063 2	Golf balls	3
95063 9	Golf equipment; other than clubs and balls	3
95064 0	Table-tennis articles and equipment	3
95065 1	Lawn-tennis racquets; whether or not strung	3
95065 9	Tennis, badminton and similar racquets; whether or not strung	3
95066 1	Lawn-tennis balls	3
95066 2	Balls; inflatable	3
95066 9	Balls; (other than inflatable or for lawn-tennis, golf or table-tennis)	3
95067 0	Skates; ice and roller, including skating boots with skates attached	3
95069 1	Athletics and gymnastics equipment	3
95069 9	Equipment for outdoor games and recreation n.e.s. in heading no. 9506	3
95071 0	Fishing rods	3
95072 0	Fish-hooks; whether or not snelled	3
95073 0	Fishing reels	3
95079 0	Fishing tackle n.e.s., butterfly nets, decoy "birds" (other than those of heading no. 9208 or 9705) and similar hunting or shooting requisites	3
95081 0	Travelling circuses and travelling menageries	3
95089 0	Roundabouts, swings, shooting galleries, other fairground amusements; travelling theatres	3
96011 0	Ivory and articles thereof; worked	3
96019 0	Bone, tortoise shell, horn, antlers, coral, mother-of-pearl and other animal carving material and articles thereof (including articles obtained by moulding)	3

96020 0	Vegetable, mineral carving material and articles of these materials, moulded or carved articles of wax, stearin, natural gums, resins or modelling pastes, worked unhardened gelatin (not heading no. 3503)	3
96031 0	Brooms and brushes; consisting of twigs or other vegetable materials bound together, with or without handles	3
96032 1	Brushes; toothbrushes	3
96032 9	Brushes; shaving, hair, nail, eyelash and other toilet brushes for use on the person, including brushes as parts of appliances	3
96033 0	Brushes; artists' brushes, writing brushes and similar brushes for the application of cosmetics	3
96034 0	Brushes; paint, distemper, varnish or similar brushes (not those of item no. 9603.30), paint pads and rollers	3
96035 0	Brushes; constituting parts of machines, appliances or vehicles	3

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
96039 0	Brooms, brushes, mops, feather dusters, squeegees, hand operated mechanical floor sweepers; (not motorised), prepared knots and tufts for brooms or brush making n.e.s.	3
96040 0	Hand sieves and hand riddles	3
96050 0	Travel sets; for personal toilet, sewing, shoe or clothes cleaning	3
96061 0	Press-fasteners, snap-fasteners, press-studs and parts therefor	2
96062 1	Buttons; of plastics, not covered with textile material	2
96062 2	Buttons; of base metal, not covered with textile material	2
96062 9	Buttons; of other than base metal or plastics, not covered with textile material	2
96063 0	Button moulds and other parts of buttons; button blanks	2
96071 1	Slide fasteners; fitted with chain scoops of base metal	2
96071 9	Slide fasteners; other than those fitted with chain scoops of base metal	2
96072 0	Slide fasteners; parts	2
96081 0	Pens; ball point	5
96082 0	Pens; felt tipped and other porous-tipped pens and markers	3
96083 0	Pens; fountain, stylograph and other pens	3
96084 0	Pencils; propelling or sliding	3
96085 0	Pen and pencil sets; of articles from two or more of the foregoing sub-headings	3
96086 0	Pens; ball-point, refills comprising the ball point and ink-reservoir	3
96089 1	Pens; nibs and nib points	3
96089 9	Pens and pencils n.e.s. in heading no. 9608; duplicating stylos, pen-holders, pencil-holders, and similar holders, parts of the articles of heading no. 9608	3
96091 0	Pencils and crayons; with leads encased in rigid sheath	3
96092 0	Pencil leads; black or coloured	3
96099 0	Pastels, drawing charcoals, writing or drawing chalks, tailors' chalk	3
96100 0	Slates and boards; with writing or drawing surfaces, whether or not framed	3
96110 0	Stamps; date, numbering, sealing stamps and the like (including devices for printing or embossing labels), designed for operating by hand; hand operated composing sticks and printing sets	3

96121 0	Ribbons; for typewriters and the like, inked or otherwise prepared, for giving impressions, whether or not on spools or in cartridges	3
96122 0	Ink pads; whether or not inked, with or without boxes	3
96131 0	Lighters; pocket, cigarette, gas fuelled, non-refillable	3
96132 0	Lighters; pocket, cigarette, gas fuelled, refillable	3
96138 0	Lighters; whether or not mechanical or electrical, n.e.s. in heading no. 9613	3
96139 0	Lighters; parts for cigarette lighters and other lighters, whether or not mechanical or electrical, other than flints and wicks	2

<b>Code HS 2017</b>	<b>Description</b>	<b>Dismantlement Group</b>
96140 0	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	3
96151 1	Combs, hair slides and the like; of hard rubber or plastics	3
96151 9	Combs, hair slides and the like; of other than hard rubber or plastics	3
96159 0	Hairpins, curling pins, curling grips, hair curlers and the like (not those of heading no. 8516) and parts thereof	3
96161 0	Scent sprays and similar toilet sprays, and mounts and heads therefor	2
96162 0	Powder puffs and pads; for the application of cosmetics or toilet preparations	2
96170 0	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	3
96180 0	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	3
96190 0	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material	5
96200 0	Monopods, bipods, tripods and similar articles	1
97011 0	Paintings, drawings and pastels; executed entirely by hand, other than drawings of heading no. 4906	3
97019 0	Artwork; collages and similar decorative plaques	3
97020 0	Engravings, prints and lithographs; original	3
97030 0	Sculptures and statuary; original, in any material	3
97040 0	Stamps; postage or revenue; stamp-postmarks, first-day covers, postal stationery (stamped paper) and like, used, or if unused not of current or new issue in the country to which they are destined	3
97050 0	Collections and collectors' pieces; of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	3
97060 0	Antiques; of an age exceeding one hundred years	3

## ANNEX IV

### JOINT STATEMENT OF THE PARTIES ON THE OBJECTIVES AND ESSENTIAL AND FUNDAMENTAL ELEMENTS OF THIS AGREEMENT

1. Advancing economic development is an essential part of how the UK is helping make the global economy work for all. As set out in the UK's Economic Development Strategy 2017, the UK is focused on trade as an engine for poverty reduction; the UK is committed to building the potential for developing countries to trade more with the UK and the rest of the world.
2. As the UK leaves the EU, it is seeking to maintain the effects of all existing EU trade agreements and preferential arrangements, including the EU's Economic Partnership Agreements ('EPAs') with African, Caribbean and Pacific countries. This will ensure that the UK maintains the greatest amount of certainty, continuity and stability in its trade and investment relationships for its businesses, citizens and trading partners.
3. In light of this, the Parties agree that the following principles and procedures shall apply to this Agreement.

#### Objectives and Essential and Fundamental Elements of this Agreement

4. The UK will continue to promote the economic and social development of its EPA partners. This Agreement shall be centred on the objective of reducing and eventually eradicating poverty in a way that is consistent with the objectives of sustainable development.
5. Respect for human rights, democratic principles and the rule of law, and full compliance with and national implementation of existing obligations under international disarmament and non-proliferation treaties, shall underpin the domestic and international policies of the UK and of Cameroon, and constitute the essential elements of this Agreement. Good governance shall also underpin the domestic and international policies of the UK and Cameroon and constitutes a fundamental element of this Agreement.

#### Dialogue relating to Essential and Fundamental Elements of this Agreement

6. The UK and Cameroon shall support regular engagement through comprehensive and balanced dialogue to facilitate their shared agendas.
7. If the UK or Cameroon considers the other to be failing to fulfil an obligation stemming from respect for the essential and fundamental elements of this Agreement, they shall attempt to address this as part of their regular dialogue. If issues persist, they shall share information required for examining the situation, and if necessary hold consultations focused on measures to remedy the situation.
8. Those consultations, which shall begin within 30 days of any invitation to hold them, shall continue for a period established by mutual agreement, though lasting no longer than 120 days.
9. If this process does not lead to an acceptable solution for both the UK and Cameroon, if consultations are refused, or in exceptional cases of particularly serious and flagrant violation of the essential or fundamental elements of this Agreement, requiring an immediate reaction, appropriate measures may be taken.
10. Such measures would be taken in accordance with international law, and proportional to the violation, with priority given to those measures which least disrupt the application of this Agreement. Suspension of this Agreement would be a measure of last resort.

#### Development cooperation

11. The UK and Cameroon place great importance on the successful implementation of this Agreement, and on the continuing trade and development relationship between them. The Parties wish to build on the productive trade relationship under the EU-Central Africa iEPA.
12. Any UK development cooperation in support of this Agreement shall continue to be primarily guided by the principles of the internationally agreed aid effectiveness agenda and the UK Partnership Principles and aims to reduce poverty and achieve the Sustainable Development Goals.

## ANNEX V

### Trade in Services, Competition and Investment

#### OBJECTIVES AND PRINCIPLES

##### *Article 1*

##### Objectives

1. Economic and trade cooperation shall aim at fostering the smooth and gradual integration of Cameroon into the world economy, with due regard for its political choices and development priorities, thereby promoting sustainable development and contributing to poverty eradication in the Central African region.
2. The ultimate objective of economic and trade cooperation is to enable Cameroon to play a full part in international trade. In this context, particular regard shall be had to the need for Cameroon to participate actively in multilateral trade negotiations. Given the current level of development of Cameroon, economic and trade cooperation shall be directed at enabling Cameroon to manage the challenges of globalisation and to adapt progressively to new conditions of international trade, thereby facilitating its transition to the liberalised global economy. In this context, close attention should be paid to Cameroon's vulnerability resulting from dependency on commodities or a few key products, including value-added agro-industry products, and the risk of preference erosion.
3. To this end, economic and trade cooperation shall aim, through national and regional development strategies, at enhancing the production, supply and trading capacity of Cameroon as well as its capacity to attract investment, as the basis for such enhancements in the Central African region. It shall further aim at creating a new trading dynamic between the Parties, at strengthening Cameroon's trade and investment policies, at reducing its dependency on commodities, at promoting a more diversified economy and at improving Cameroon's capacity to handle all issues related to trade, thereby supporting such an economy in the Central African region.
4. Economic and trade cooperation shall be implemented in full conformity with the provisions of the World Trade Organization ('WTO'), including special and differential treatment, taking account of the Parties' mutual interests and their respective levels of development. It shall also address the effects of preference erosion in full conformity with multilateral commitments.

##### *Article 2*

##### Principles

1. Economic and trade cooperation shall be based on a true, strengthened and strategic partnership. It shall further be based on a comprehensive approach which builds on the strengths and achievements of the previous ACP-EC Conventions.
2. Economic and trade cooperation shall build on Central Africa's regional integration initiatives. Cooperation in support of regional cooperation and integration and economic and trade cooperation shall be mutually reinforcing. Economic and trade cooperation shall address, in particular, supply and demand side constraints, notably interconnectivity of infrastructure, economic diversification and trade development measures as a means of enhancing Cameroon's competitiveness, thereby supporting the promotion of these objectives in the Central African region. Appropriate weight shall therefore be given to the corresponding measures in Cameroon's development strategies, which the UK shall support, in particular through the provision of aid for trade.
3. Economic and trade cooperation shall take account of the different needs and level of development in Cameroon.

#### COOPERATION IN THE INTERNATIONAL FORA

##### *Article 3*

##### General Provisions

1. The Parties underline the importance of their active participation in the WTO as well as in other relevant international organisations by being or becoming members of these organisations and closely following their agenda and activities.
2. They agree to cooperate closely in identifying and furthering their common interests in international economic and trade cooperation in particular in the WTO, including participation in setting and conducting the agenda in future multilateral trade negotiations. In this context, particular attention shall be paid to improve access to the UK and other markets for products and services originating in Cameroon.
3. They also agree on the importance of flexibility in WTO rules to take account of Cameroon's level of development as well as of the difficulties faced in meeting its obligations. They further agree on the need for technical assistance to enable Cameroon to implement its commitments.

4. The UK agrees to assist Cameroon in its efforts to become an active member of these organisations, by developing the necessary capacity to negotiate, participate effectively, monitor and implement these agreements.

## TRADE IN SERVICES

### *Article 4*

#### General Provisions

1. The Parties underline the growing importance of services in international trade and their major contribution to economic and social development.
2. They reaffirm their respective commitments under the General Agreement on Trade in Services ('GATS'), and underline the need for special and differential treatment to suppliers of services from Cameroon.
3. In the framework of the negotiations for progressive liberalisation in trade and services, as provided for in Article XIX of GATS, the UK undertakes to give sympathetic consideration to Cameroon's priorities for improvement in the UK's GATS schedule, with a view to meeting its specific interests.
4. The Parties further agree on the objective of extending under the economic partnership agreements, and after they have acquired some experience in applying the Most Favoured Nation ('MFN') treatment under GATS, their partnership to encompass the liberalisation of services in accordance with the provisions of GATS and particularly those relating to the participation of developing countries in liberalisation agreements.
5. The UK shall support, in conformity with Article 2 of this Annex, Cameroon's efforts to strengthen its capacity in the supply of services. Particular attention shall be paid to services related to labour, business, distribution, finance, tourism, culture and construction and related engineering services with a view to enhancing its competitiveness and thereby increasing the value and the volume of its trade in goods and services.

## MARITIME TRANSPORT

### *Article 5*

1. The Parties acknowledge the importance of cost-effective and efficient maritime transport services in a safe and clean marine environment as the main mode of transportation facilitating international trade and thereby constituting one of the forces behind economic development and the development of trade.
2. They undertake to promote the liberalisation of maritime transport and to this end apply effectively the principle of unrestricted access to the international maritime transport market on a non-discriminatory and commercial basis.
3. Each Party shall grant, *inter alia*, a treatment no less favourable than that accorded to its own ships, for ships operated by nationals or companies of the other Party, and for ships registered in the territory of either party, with respect to access to ports, the use of infrastructure and auxiliary maritime services of those ports, as well as related fees and charges, customs facilities and the assignment of berths and facilities for loading and unloading.
4. The UK shall support, in conformity with Article 2 of this Annex, Cameroon's efforts to develop and promote cost-effective and efficient maritime transport services with a view to increasing the participation of its operators in international shipping services.

## INFORMATION AND COMMUNICATION TECHNOLOGIES, AND INFORMATION SOCIETY

### *Article 6*

1. The Parties recognise the important role of information and communication technologies, as well as the active participation in the Information Society, as a pre-requisite for the successful integration of Cameroon into the world economy.
2. They therefore reconfirm their respective commitments under existing multilateral agreements, and note in particular the value of the protocol on Basic Telecommunications attached to the GATS. Where Cameroon, or in the event of accession, another Central African Contracting State, is not yet a member of relevant agreements, it will consider acceding to them.
3. The Parties furthermore agree to participate fully and actively in any future international negotiation which might be conducted in this area.
4. The Parties will therefore take measures that will enable inhabitants of Cameroon easy access to information and communication technologies, through, amongst other things, the following measures:
  - the development and encouragement of the use of affordable renewable energy resources;
  - the development and deployment of more extensive low-cost wireless networks; and

- the development and encouragement of the use of local content for information and communication technologies.

5. The Parties also agree to step up cooperation between them in the area of information and communication technologies, and the Information Society. This cooperation shall, in conformity with Article 2 of this Annex, in particular be directed towards greater complementarity and harmonisation of communication systems, at national, regional and international level and their adaptation to new technologies.

## COMPETITION POLICY

### *Article 7*

1. The Parties agree that the introduction and implementation of effective and sound competition policies and rules are of crucial importance in order to improve and secure an investment friendly climate, a sustainable industrialisation process and transparency in the access to markets.
2. To ensure the elimination of distortions to sound competition, they undertake to implement national or regional rules and policies including the control and under certain conditions the prohibition of agreements between undertakings, decisions by associations of undertakings and concerted practices between undertakings which have as their object or effect the prevention, restriction or distortion of competition. The Parties further agree to prohibit the abuse by one or more undertakings of a dominant position in the market of either Party, or, in the event of accession, in the territory of a Central African Contracting State.
3. The Parties also agree to reinforce cooperation in this area with a view to formulating and supporting effective competition policies with the appropriate national competition agencies that progressively ensure the efficient enforcement of the competition rules by both private and state enterprises. Cooperation in this area shall, in particular, in conformity with Article 2 of this Annex, include assistance in the drafting of an appropriate legal framework and its administrative enforcement.

## INVESTMENT AND PRIVATE SECTOR DEVELOPMENT SUPPORT

### *Article 8*

Cooperation provided through multilateral organisations and international financial institutions may provide long-term financial resources, including risk capital, to assist in promoting growth in the private sector and help to mobilise domestic and foreign capital for this purpose. Such cooperation may, through financial and technical assistance, support the policies and strategies for investment and private sector development as set out in this Agreement.

## INVESTMENT PROMOTION

### *Article 9*

The UK and Cameroon, recognising the importance of private investment in the promotion of their development cooperation and acknowledging the need to take steps to promote such investment, may:

- (a) implement measures to encourage participation in their development efforts by private investors who comply with the objectives and priorities of the development cooperation of the Parties and with the appropriate laws and regulations;
- (b) take measures and actions which help to create and maintain a predictable and secure investment climate as well as enter into negotiations on agreements which will improve such climate;
- (c) encourage the UK private sector to invest and to provide specific assistance to its counterparts in Cameroon under mutual business cooperation and partnerships;
- (d) facilitate partnerships and joint ventures by encouraging co-financing;
- (e) sponsor sectoral investment fora to promote partnerships and external investment;
- (f) support efforts of Cameroon to attract financing, with particular emphasis on private financing, for infrastructure investments and revenue generating infrastructure critical for the private sector;
- (g) support capacity building for domestic investment promotion agencies and institutions involved in promoting and facilitating foreign investment;
- (h) disseminate information on investment opportunities and business operating conditions in Cameroon; and
- (i) promote national, regional and UK-Cameroon private sector business dialogue, cooperation and partnerships, in particular through a UK-Cameroon private sector business forum. Support for operations of a UK-Cameroon private sector business forum shall be provided in pursuit of the following objectives:

- (i) to facilitate dialogue within the Cameroon-UK private sector;

(ii) to analyse and periodically provide the relevant bodies with information on the whole range of issues concerning relations between the private sectors of Cameroon and the UK or, more generally, of economic relations between the UK and Cameroon; and

(iii) to analyse and provide the relevant bodies with information on specific problems of a sectoral nature relating to, *inter alia*, branches of production or types of products at regional or sub-regional level.

## INVESTMENT FINANCE AND SUPPORT

### *Article 10*

1. Cooperation as specified in Article 8 may provide, in particular:

(a) grants for financial and technical assistance to support policy reforms, human resource development, institutional capacity-building or other forms of institutional support related to a specific investment, measures to increase the competitiveness of enterprises and to strengthen the capacities of the private financial and non-financial intermediaries, investment facilitation and promotion and competitiveness enhancement activities;

(b) advisory and consultative services to assist in creating a responsive investment climate and information base to guide and encourage the flow of capital; and

(c) risk-capital for equity or quasi-equity investments, guarantees in support of domestic and foreign private investment and loans or lines of credit on conditions which may be agreed on a case-by-case basis, by the organisation concerned.

## INVESTMENT PROTECTION

### *Article 11*

1. The UK and Cameroon affirm the need to promote and protect the other Party's investments on their respective territories.

2. In order to encourage UK investment in development projects of special importance to, and promoted by Cameroon, the UK, on the one hand, and Cameroon, on the other, may also conclude agreements relating to specific projects of mutual interest where UK enterprises contribute towards their financing.

## PROTOCOL 1

### on mutual administrative assistance in customs matters

#### *Article 1*

##### Definitions

For the purposes of this Protocol:

1. 'customs legislation' shall mean any legal or regulatory provisions governing the import, export and transit of products and their placing under any other customs regime or procedure, including measures of prohibition, restriction and control;
2. 'applicant authority' shall mean a competent administrative authority which has been designated by one of the Parties for this purpose and which makes a request for assistance on the basis of this Protocol;
3. 'requested authority' shall mean a competent administrative authority which has been designated by one of the Parties for this purpose and which receives a request for assistance on the basis of this Protocol;
4. 'personal data' shall mean all information relating to an identified or identifiable individual; and
5. 'operation in breach of customs legislation' shall mean any violation or attempted violation of customs legislation.

#### *Article 2*

##### Scope

1. The Parties shall assist each other in the manner and under the conditions laid down in this Protocol, to ensure the correct application of the customs legislation, in particular in order to prevent, investigate and combat operations in breach of that legislation.
2. Assistance in customs matters, as provided for in this Protocol, shall apply to any administrative authority of the Parties which is responsible for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorised by that authority.
3. Assistance to recover duties, taxes or fines shall not be covered by this Protocol.

#### *Article 3*

##### Assistance on request

1. At the request of the applicant authority, the requested authority shall provide it with all relevant information which

may enable it to ensure that customs legislation is correctly applied, including information regarding activities noted or planned which are or could be operations in breach of customs legislation.

2. At the request of the applicant authority, the requested authority shall inform it:

- (a) whether products exported from the territory of one of the Parties have been properly imported into the territory of the other Party, specifying, where appropriate, the customs procedure applied to the products; and
- (b) whether products imported into the territory of one of the Parties have been properly exported from the territory of the other Party, specifying, where appropriate, the customs procedure applied to the products.

3. At the request of the applicant authority, the requested authority shall, within the framework of its legal or regulatory provisions, take the necessary steps to ensure surveillance of:

- (a) natural or legal persons in respect of whom there are reasonable grounds for believing that they are engaging in or have engaged in operations in breach of customs legislation;
- (b) places where stocks of products have been or may be assembled in such a way that there are reasonable grounds for believing that these products are intended to be used in operations in breach of customs legislation;
- (c) products that are or may be transported in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation; and
- (d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation.

#### *Article 4*

##### Spontaneous assistance

The Parties shall assist each other, on their own initiative and in accordance with their legal or regulatory provisions, if they consider that to be necessary for the correct application of customs legislation, particularly by providing information obtained pertaining to:

- (a) activities which are or appear to be operations in breach of customs legislation and which may be of interest to another Party;

- (b) new means or methods employed in carrying out operations in breach of customs legislation;
- (c) products known to be involved in operations in breach of customs legislation;
- (d) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation; and
- (e) means of transport for which there are reasonable grounds for believing that they have been, are or might be used in operations in breach of customs legislation.

#### *Article 5*

##### Delivery/notification

1. At the request of the applicant authority, the requested authority shall, in accordance with the legal or regulatory provisions applicable to the latter, take all necessary measures to:

- deliver any documents or
- notify any decisions

emanating from the applicant authority and falling within the scope of this Protocol, to an addressee residing or established in the territory of the requested authority.

2. Requests for delivery of documents and notification of decisions shall be made in writing in an official language of the requested authority or in a language acceptable to that authority.

#### *Article 6*

##### Form and substance of requests for assistance

1. Requests pursuant to this Protocol shall be made in writing. They shall be accompanied by the documents deemed necessary to enable compliance with the request. Where required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately.

2. Requests pursuant to paragraph 1 shall include the following information:

- (a) the applicant authority;
- (b) the measure requested;
- (c) the object of and the reason for the request;
- (d) the legal or regulatory provisions and other legal elements involved;
- (e) indications as exact and comprehensive as possible on the natural or legal persons who are the subject of the investigations; and

- (f) a summary of the relevant facts and of the enquiries already carried out.

3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to that authority. This requirement shall not apply to any documents that accompany the request under paragraph 1.

4. If a request does not meet the formal requirements set out above, its correction or completion may be requested; in the meantime, precautionary measures may be ordered.

#### *Article 7*

##### Execution of requests

1. In order to comply with a request for assistance, the requested authority shall proceed, within the limits of its competence and available resources, as though it were acting on its own account or at the request of other authorities of that same Party, by supplying information already possessed and by carrying out appropriate enquiries or arranging for them to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the requested authority in application of this Protocol where the latter cannot act on its own.

2. Requests for assistance shall be met in accordance with the legal or regulatory provisions of the requested Party.

3. Duly authorised officials of one of the Parties may, with the agreement of the other Party involved and subject to the conditions laid down by the latter, be present to obtain, in the offices of the requested authority or any other authority concerned in accordance with paragraph 1, information relating to activities that are or may be operations in breach of customs legislation and which the applicant authority needs for the purposes of this Protocol.

4. Duly authorised officials of a Party may, with the agreement of the other Party involved and under the conditions laid down by the latter, be present at enquiries carried out in the latter's territory.

#### *Article 8*

##### Form in which information is to be communicated

1. The requested authority shall communicate the results of enquiries to the applicant authority in writing, together with relevant documents, certified copies or other items.

2. This information may be supplied in computerised form.

3. Original documents shall be transmitted only upon request in cases where certified copies would be insufficient. These originals shall be returned at the earliest opportunity.

### *Article 9*

#### Exceptions to the obligation to provide assistance

1. Assistance may be refused or may be subject to the satisfaction of certain conditions or needs, where a Party is of the opinion that assistance under this Agreement would:
  - (a) be likely to prejudice the sovereignty of the state whose assistance has been requested pursuant to this Protocol; or
  - (b) be likely to be detrimental to public order, security or other essential interests, in particular in the cases referred to in Article 10(2); or
  - (c) violate an industrial, commercial or professional secret.
2. Assistance may be postponed by the requested authority on the ground that it would interfere with an ongoing investigation, prosecution or proceeding. In such a case, the requested authority shall consult with the applicant authority to determine whether assistance can be given subject to such terms or conditions as the requested authority may require.
3. Where the applicant authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to such a request.
4. In the cases referred to in paragraphs 1 and 2, the decision of the requested authority and the reasons for it must be communicated to the applicant authority without delay.

### *Article 10*

#### Exchange of information and confidentiality

1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential or restricted nature, depending on the rules applicable in each of the Parties. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to similar information under the relevant laws of the Party that received it.
2. Personal data may be exchanged only where the Party which may receive them undertakes to protect such data in a manner at least equivalent to that applying to the particular case in the Party that may supply them. To that end, the Parties shall inform each other of their applicable rules.
3. The use, in judicial or administrative proceedings instituted in respect of operations in breach of customs legislation, of information obtained under this Protocol is considered to be for the purposes of this Protocol. The Parties may therefore, in their

records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol. The competent authority which supplied that information or gave access to those documents shall be notified of such use.

4. Information obtained shall be used solely for the purposes of this Protocol. Where one of the Parties wishes to use such information for other purposes, it shall obtain the prior written consent of the authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.

### *Article 11*

#### Experts and witnesses

An official of a requested authority may be authorised to appear, within the limitations of the authorisation granted, as an expert or witness in judicial or administrative proceedings regarding the matters covered by this Protocol, and to produce such objects, documents or certified copies thereof as may be needed for the proceedings. The request for appearance must indicate specifically before which judicial or administrative authority the official will have to appear, on what matters and by virtue of what title or qualification the official will be questioned.

### *Article 12*

#### Assistance expenses

The Parties shall waive all claims on each other for the reimbursement of expenses incurred pursuant to this Protocol except, as appropriate, for expenses relating to experts and witnesses and to interpreters and translators who are not public service employees.

### *Article 13*

#### Implementation

1. The implementation of this Protocol shall be entrusted to the customs authorities of Cameroon and in the event of accession, of other Central African Contracting States and to the customs authorities of the UK. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration rules in the field of data protection in particular. They may recommend to the competent bodies amendments which they consider should be made to this Protocol.
2. The Parties shall consult each other and keep each other informed of the detailed rules of implementation which are adopted in accordance with the provisions of this Protocol.

*Article 14*

Other agreements

1. The provisions of this Protocol shall:
  - not affect the obligations of the Parties under any other international agreement or convention; and
  - be deemed complementary to agreements on mutual assistance which have been or may be concluded between the UK and Cameroon; or the UK and any other Central African Contracting States.
  
2. Notwithstanding
  - a) the provisions of paragraph 1, the provisions of this Protocol shall take precedence over the provisions of any bilateral agreement on mutual assistance which has been concluded between the UK and Cameroon, prior to the date this Agreement is signed, insofar as the provisions of that mutual assistance agreement are incompatible with those of this Protocol.
  
  - b) In the event of accession, the following amendments will be made:
    - (i) “Cameroon” is to be replaced with “a Central African Contracting State”; and
    - (ii) after the words “prior to the date this Agreement is signed” shall be added “in the case of Cameroon and prior to accession, in any other case”.

In respect of questions relating to the application of this Protocol, the Parties shall consult each other to resolve the matter within the EPA Committee.



INTERIM PROTOCOL 2A CONCERNING THE DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS' AND  
METHODS OF ADMINISTRATIVE COOPERATION WITH RESPECT TO PRODUCTS IMPORTED TO THE UNITED KINGDOM  
FROM THE REPUBLIC OF CAMEROON

TITLE I: General Provisions

Articles

1. Definitions

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## **TITLE I GENERAL PROVISIONS**

### *Article 1A*

This Protocol 2A (referred to in this Protocol 2A as "this Protocol") specifies the rules of origin and the methods of administrative cooperation applicable to determining whether goods are considered as "originating" from Cameroon for the purposes of the Agreement when exported to the United Kingdom.

### *Article 1*

#### **Definitions**

For the purposes of this Protocol, the following definitions apply:

- (a) 'manufacture' means any kind of working or processing including assembly or specific operations;
- (b) 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) 'goods' means both materials and products;
- (e) 'customs value' means the value as determined in accordance with the Agreement on implementation of Article VII of the GATT 1994 (WTO Agreement on customs valuation);
- (f) 'ex-works price' means the price paid for the product ex works to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) 'value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the territory concerned;
- (h) 'value of originating materials' means the value of such materials as defined in point (g) applied mutatis mutandis;
- (i) 'added value' means the ex-works price minus the customs value of materials imported into either the United Kingdom or eligible ACP states;
- (j) 'chapters' and 'headings' mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonised Commodity Description and Coding System, referred to in this Protocol as 'the Harmonised System' or 'HS';
- (k) 'classified' refers to the classification of a product or material under a particular heading;
- (l) 'consignment' means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;

- (m) ‘territories’ means territories, including territorial waters;
- (n) ‘OCT’ means the overseas countries and territories as defined in Appendix 11;
- (o) ‘eligible ACP States’ means the States listed in Appendix 12 at any given time, in accordance with Article 1B of this Protocol.

#### *Article 1B*

#### **Eligible ACP States**

1. The United Kingdom may remove a state from the list of eligible ACP states in Appendix 12 where the United Kingdom in good faith considers it appropriate to do so, including but not limited to situations where:
  - (a) the state concerned has ceased to be a member of the ACP group of states, established by the Georgetown Agreement 1975;
  - (b) the state concerned has failed to ratify a preferential trade agreement with the UK within a reasonable period of time; or
  - (c) the United Kingdom has concerns regarding the existence of appropriate conditions for the application of cumulation.
2. The United Kingdom may add a state to the list of eligible ACP states in Appendix 12 where it:
  - (a) is a member of the ACP group of states, established by the Georgetown Agreement 1975; and
  - (b) has ratified or provisionally applied a preferential trade agreement with the UK.

### **TITLE II DEFINITION OF THE CONCEPT OF ‘ORIGINATING PRODUCTS’**

#### *Article 2*

#### **General requirements**

1. For the purposes of this Agreement, the following products shall be considered as originating in Cameroon:
  - (a) products wholly obtained in Cameroon within the meaning of Article 3 of this Protocol;
  - (b) products obtained in Cameroon incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Cameroon within the meaning of Article 4 of this Protocol.

### *Article 3*

#### **Wholly obtained products**

1. The following shall be considered as wholly obtained in Cameroon:
  - (a) mineral products extracted from its soil or from its seabed;
  - (b) vegetable products harvested there;
  - (c) live animals born and raised there;
  - (d) products from live animals raised there;
  - (e) products obtained by hunting or fishing conducted there;
  - (f) products of aquaculture, including mariculture, where the fish are born and raised there;
  - (g) products of sea fishing and other products taken from the sea outside its territorial waters by its vessels;
  - (h) products made aboard its factory ships exclusively from products referred to in point (g);
  - (i) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
  - (j) waste and scrap resulting from manufacturing operations conducted there;
  - (k) products extracted from marine soil or subsoil outside its territorial waters provided that it has sole rights to work that soil or subsoil;
  - (l) goods produced there exclusively from the products specified in points (a) to (k).
2. The terms 'its vessels' and 'its factory ships' in points (g) and (h) of paragraph 1 shall apply only to vessels and factory ships which:
  - (a) are registered in Cameroon, the United Kingdom, an eligible ACP State or a Member State of the EU ;
  - (b) fly the flag of Cameroon, the United Kingdom, an eligible ACP State or a Member State of the EU ; and
  - (c) meet one of the following conditions:
    - (i) they are at least 50 % owned by nationals of Cameroon, the United Kingdom , an eligible ACP state or a Member State of the EU; or
    - (ii) they are owned by companies which;
      - have their head office and their main place of business in Cameroon, the United Kingdom, an eligible ACP state or a Member State of the EU, and
      - are at least 50 % owned by Cameroon, the United Kingdom, an eligible ACP state or a Member State of the EU, public entities of that State or nationals of that State.

3. Notwithstanding paragraph 2, the United Kingdom shall, upon request by Cameroon, recognise vessels chartered or leased by Cameroon to undertake fisheries activities in its exclusive economic zone as 'its vessels' under the following conditions:

- (a) that Cameroon offered the United Kingdom the opportunity to negotiate a fisheries agreement and the United Kingdom did not accept that offer; and
- (b) that the charter or lease contract has been accepted by the United Kingdom as providing adequate opportunities for the development of the capacity of Cameroon to fish on its own account and in particular as conferring on Cameroon the responsibility for the nautical and commercial management of the vessel placed at its disposal for a significant period of time.

#### *Article 4*

#### **Sufficiently worked or processed products**

1. For the purposes of this Protocol, products which are not wholly obtained shall be considered to be sufficiently worked or processed in Cameroon when the conditions set out in the list in Appendix 2 or in Appendix 2A are fulfilled. Those conditions indicate, for all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, it follows that if a product, which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

2. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in Appendices 2 and 2A, should not be used in the manufacture of a given product may nevertheless be used, provided that:

- (a) their total value does not exceed 15 % of the ex-works price of the product;
- (b) none of the percentages given in the list for the maximum value of non-originating materials are exceeded through the application of this paragraph.

This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonised System.

3. Paragraphs 1 and 2 shall apply except as provided for in Article 5.

#### *Article 5*

#### **Insufficient working or processing operations**

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 4 are satisfied:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts and like operations);

- (b) simple operations consisting of the removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
  - (c) changes of packaging and breaking up and assembly of packages;
  - (d) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;
  - (e) affixing marks, labels and other like distinguishing signs on products or their packaging;
  - (f) simple mixing of products, whether or not of different kinds; mixing of sugar with any other material;
  - (g) simple assembly of parts to constitute a complete product;
  - (h) a combination of two or more of the operations specified in points (a) to (g);
  - (i) slaughter of animals;
  - (j) husking, partial or total bleaching, polishing and glazing of cereals and rice;
  - (k) operations to colour sugar or form sugar lumps; partial or total milling of sugar;
  - (l) peeling, stoning and shelling of fruits, nuts and vegetables.
2. All the operations carried out in either Cameroon or the United Kingdom on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

## *Article 6*

### **Cumulation of origin**

1. Materials originating in the United Kingdom, the EU, the OCT or eligible ACP States shall be considered as materials originating in Cameroon when incorporated into a product obtained there. It shall not be necessary for such materials to have undergone sufficient working or processing, provided they have undergone working or processing beyond that referred to in Article 5.
2. Working and processing carried out in the United Kingdom, the EU, the OCT or eligible ACP States shall be considered as having been carried out in Cameroon when the materials undergo subsequent working or processing in Cameroon beyond that referred to in Article 5.
3. In determining whether, for the purposes of paragraph 1, the products/materials originate:
  - (a) in eligible ACP States, the provisions of this Protocol shall apply *mutatis mutandis*;
  - (b) in the United Kingdom, the OCT or the EU the provisions of Protocol 2B shall apply *mutatis mutandis*.
4. Subject to the provisions of paragraphs 5, 6, 7 and 10, materials originating in South Africa shall be considered as originating in Cameroon when incorporated into a product obtained there provided they have undergone working or processing beyond that referred to in Article 5. It shall not be necessary for such materials to have undergone sufficient working or processing.

5. Products which have acquired originating status by virtue of paragraph 4 shall continue to be considered as products originating in Cameroon only when the value added there exceeds the value of the materials used that originate in South Africa. If that is not so, the products concerned shall be considered as originating in South Africa. In the allocation of origin, no account shall be taken of materials originating in South Africa which have undergone sufficient working or processing in Cameroon.

6. The cumulation provided for in paragraph 4 shall not apply to the products listed in Appendices 7, and 10.

7. The cumulation provided for in paragraph 4 shall apply to the products listed in Appendix 8 only when the United Kingdom tariffs on those products have been eliminated on imports from South Africa. The United Kingdom shall publish in accordance with its own procedures the date on which the conditions of this paragraph have been fulfilled.

8. Without prejudice to paragraphs 6 and 7, working and processing carried out in South Africa shall be considered as having been carried out in another Member State of the South African Customs Union (SACU), being an eligible ACP State, when the materials undergo subsequent working or processing in that other Member State of the SACU.

9. Without prejudice to paragraphs 6 and 7 and at the request of Cameroon, working and processing carried out in South Africa shall be considered as having been carried out in Cameroon or in an eligible ACP State when the materials undergo subsequent working or processing in Cameroon or in an eligible ACP State within the context of a regional economic integration agreement.

10. The request shall be submitted by Cameroon to the United Kingdom, which shall take a decision on the request in accordance with its internal procedures.

11. The cumulation provided for in paragraph 4 may be applied only where the South African materials used have acquired the status of originating products through the application of rules of origin identical to those set out in this Protocol. The cumulation provided for in paragraphs 8 and 9 may be applied only through the application of rules of origin identical to those set out in this Protocol.

12. At the request of Cameroon, materials originating in a neighbouring developing country, other than an eligible ACP State, belonging to a coherent geographical entity, shall be considered as materials originating in Cameroon when incorporated into a product obtained there. It shall not be necessary for such materials to have undergone sufficient working or processing, provided that:

- the working or processing carried out in Cameroon exceeds the operations listed in Article 5, and
- Cameroon, the United Kingdom and the other countries concerned have concluded an agreement on adequate administrative procedures which will ensure correct implementation of this paragraph.

This paragraph shall not apply to tuna products classified under Harmonised System Chapter 3 or 16 and to rice products under tariff heading 1006.

For the purpose of determining whether products originate in a neighbouring developing country, the provisions of this Protocol shall apply.

Requests shall be submitted by Cameroon to the United Kingdom, which shall take a decision on the request in accordance with its internal procedures. Such decisions shall also identify the products for which cumulation provided for under this paragraph may not be permitted.

## *Article 7*

### **Unit of qualification**

1. The unit of qualification for the application of this Protocol shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonised System.

This means that:

(a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole shall constitute the unit of qualification;

(b) when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each product shall be taken individually when this Protocol is applied.

2. Where, under General Rule 5 of the Harmonised System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

## *Article 8*

### **Accessories, spare parts and tools**

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

## *Article 9*

### **Sets**

Sets, as defined in General Rule 3 of the Harmonised System, shall be regarded as originating when all the component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 % of the ex-works price of the set.

## *Article 10*

### **Neutral elements**

In order to determine whether a product is an originating product, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

(a) energy and fuel;

(b) plant and equipment;

(c) machines and tools;

(d) goods which do not enter and which are not intended to enter into the final composition of the product.

### **TITLE III TERRITORIAL REQUIREMENTS**

#### *Article 11*

##### **Principle of territoriality**

1. Except as provided for in Article 6, the conditions for acquiring originating status set out in Title II shall be fulfilled without interruption in Cameroon.
2. Except as provided for in Article 6, if originating goods exported from Cameroon to another country return, they shall be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
  - (a) the returning goods are the same goods as those exported; and
  - (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

#### *Article 12*

##### **Direct transport**

1. The preferential treatment provided for in this Agreement shall apply only to products that satisfy the requirements of this Protocol and are transported directly between the territories of Cameroon, of the United Kingdom, of eligible ACP States, of the EU, of the OCT or of South Africa for the purposes of Article 6 without entering any other territory. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, transshipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

Originating products may be transported by pipeline across territory other than that of Cameroon or of the United Kingdom.

2. Consignments that are transported through the territory of the EU may undergo operations including unloading, reloading, splitting, storing, labelling, marking or any operation designed to preserve them in good condition provided they remain under the surveillance of the customs authorities in the EU Member State.
3. Evidence that the conditions set out in paragraphs 1 and 2 have been fulfilled shall be supplied to the customs authorities of the United Kingdom by the production of:
  - (a) a single transport document covering the passage from Cameroon through the country of transit; or
  - (b) a certificate issued by the customs authorities of the country of transit:
    - (i) giving an exact description of the products;
    - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and

- (iii) certifying the conditions under which the products remained in the transit country; or
- (c) failing those, any substantiating documents.

### *Article 13*

#### **Exhibitions**

1. Originating products sent from Cameroon for exhibition in a country or a territory other than those referred to in Article 6 and sold after the exhibition for importation into the United Kingdom shall benefit on importation from the provisions of this Agreement provided it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned those products from Cameroon to the country or territory in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in the United Kingdom;
- (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin shall be issued or made out in accordance with the provisions of Title IV and submitted to the customs authorities of the United Kingdom in the normal manner. The name and address of the exhibition shall be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products and during which the products remain under customs control.

## **TITLE IV PROOF OF ORIGIN**

### *Article 14*

#### **General requirements**

1. Products originating in Cameroon shall, on importation into the United Kingdom, benefit from the provisions of this Agreement upon submission of either:

- (a) a movement certificate EUR.1, a specimen of which appears in Appendix 3; or
- (b) in the cases specified in Article 19(1), a declaration, hereinafter referred to as the 'invoice declaration', given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified. The text of the invoice declaration appears in Appendix 4.

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 25, benefit from the provisions of this Agreement without it being necessary to submit any of the documents referred to in that paragraph.

#### *Article 15*

##### **Procedure for the issue of a movement certificate EUR.1**

1. A movement certificate EUR.1 shall be issued by the customs authorities of Cameroon on application having been made in writing by the exporter or, under the exporter's responsibility, by the authorised representative of the exporter.
2. For that purpose, the exporter or the authorised representative of the exporter shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Appendix 3. Those forms shall be completed in accordance with the provisions of this Protocol. If they are handwritten, they shall be completed in ink in printed characters. The description of the products shall be given in the box reserved for that purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line shall be drawn below the last line of the description, the empty space being crossed through.
3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of Cameroon, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. A movement certificate EUR.1 shall be issued by the customs authorities of Cameroon if the products concerned can be considered as products originating in Cameroon or in one of the other countries or territories referred to in Article 6, and fulfil the other requirements of this Protocol.
5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For that purpose they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.
6. The date of issue of the movement certificate EUR.1 shall be indicated in box 11 of the certificate.
7. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

#### *Article 16*

##### **Movement certificates EUR.1 issued retrospectively**

1. Notwithstanding Article 15(7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:
  - (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or

(b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter shall indicate in the application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for that request.

3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application complies with that in the corresponding file.

4. Movement certificates EUR.1 issued retrospectively shall be endorsed with the following phrase:

‘ISSUED RETROSPECTIVELY’

5. The endorsement referred to in paragraph 4 shall be inserted in box 7 of the movement certificate EUR.1.

#### *Article 17*

##### **Issue of a duplicate movement certificate EUR.1**

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.

2. The duplicate issued in this way shall be endorsed with the following word:

‘DUPLICATE’

3. The endorsement referred to in paragraph 2 shall be inserted in box 7 of the duplicate movement certificate EUR.1.

4. The duplicate, which shall bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

#### *Article 18*

##### **Issue of movement certificates EUR.1 on the basis of a proof of origin issued or made out previously**

When originating products are placed under the control of a customs office in Cameroon or in the United Kingdom, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 for the purpose of sending all or some of those products elsewhere within Cameroon or within the United Kingdom. The replacement movement certificate or certificates EUR.1 shall be issued by the customs office under whose control the products are placed.

## *Article 19*

### **Conditions for making out an invoice declaration**

1. An invoice declaration as referred to in point (b) of Article 14(1) may be made out:
  - (a) by an approved exporter within the meaning of Article 20; or
  - (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.
2. An invoice declaration may be made out if the products concerned can be considered as products originating in Cameroon or in one of the other countries or territories referred to in Article 6 and fulfil the other requirements of this Protocol.
3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of Cameroon, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document the declaration the text of which appears in Appendix 4, using one of the linguistic versions set out in that Appendix and in accordance with the provisions of the domestic law of Cameroon. If the declaration is handwritten, it shall be written in ink in printed characters.
5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 20 shall not be required to sign such declarations provided that he or she gives the customs authorities of Cameroon a written undertaking that he or she accepts full responsibility for any invoice declaration which identifies him or her as if it had been signed in manuscript by him or her.
6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the United Kingdom no longer than two years after the importation of the products to which it relates.

## *Article 20*

### **Approved exporter**

1. The customs authorities of Cameroon may authorise any exporter who makes frequent shipments of products under the provisions of this Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation shall offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.
2. The customs authorities of Cameroon may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities of Cameroon shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration.
4. The customs authorities of Cameroon shall monitor the use of the authorisation by the approved exporter.

5. The customs authorities of Cameroon may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes incorrect use of the authorisation.

#### *Article 21*

##### **Validity of proof of origin**

1. A proof of origin shall be valid for ten months from the date of issue in Cameroon and shall be submitted within that period to the customs authorities of the United Kingdom.
2. Proofs of origin which are submitted to the customs authorities of the United Kingdom after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment where the failure to submit those documents by the final date set is due to exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the United Kingdom may accept the proofs of origin where the products have been submitted before the final date.

#### *Article 22*

##### **Transit procedure**

When the products enter an eligible ACP State, a further period of validity of four months shall begin on the date on which the customs authorities in the country of transit enter the following in box 7 of the movement certificate EUR.1:

- the word ‘transit’,
- the name of the country of transit,
- the official stamp, a specimen of which has already been made available to the United Kingdom, and
- the date of the endorsements.

#### *Article 23*

##### **Submission of proof of origin**

Proofs of origin shall be submitted to the customs authorities of the United Kingdom in accordance with its procedures. Those authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of this Agreement.

## *Article 24*

### **Importation by instalments**

Where, at the request of the importer and on the conditions laid down by the customs authorities of the United Kingdom, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonised System falling within Sections XVI and XVII or headings 7308 and 9406 of the Harmonised System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

## *Article 25*

### **Exemptions from proof of origin**

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, that declaration can be made on the customs declaration CN22/CN23 or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. Furthermore, the total value of those products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

## *Article 26*

### **Information procedure for cumulation purposes**

1. When Articles 6(1) and 6(4) are applied, evidence of the originating status within the meaning of this Protocol of the materials coming from eligible ACP States, the United Kingdom, the EU, South Africa or the OCT shall be given by a movement certificate EUR.1 or by the supplier's declaration, a specimen of which is given in Appendix 5A, given by the exporter in the State or OCT from which the materials came.
2. When Articles 6(2), 6(8), and 6(9) are applied, evidence of the working or processing carried out in eligible ACP States, Cameroon the United Kingdom, the EU, the OCT or South Africa shall be given by the supplier's declaration, a specimen of which appears in Appendix 5B, given by the exporter in the State or OCT from which the materials came.
3. A separate supplier's declaration shall be given by the supplier for each consignment of material on the commercial invoice relating to that shipment or in an annex to that invoice, or on a delivery note or other commercial document relating to that shipment which describes the materials concerned in sufficient detail for them to be identified.
4. The supplier's declaration may be made out on a pre-printed form.

5. The suppliers' declarations shall be signed in manuscript. However, where the invoice and the supplier's declaration are established using electronic data-processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities in the State where the suppliers' declarations are drawn up. Those customs authorities may lay down conditions for the implementation of this paragraph.

6. The suppliers' declarations shall be submitted to the competent customs office in Cameroon.

#### *Article 27*

### **Supporting documents**

The documents referred to in Articles 15(3) and 19(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in Cameroon or in one of the other countries or territories referred to in Article 6 and fulfil the other requirements of this Protocol may consist inter alia of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained, for example, in the accounts or internal bookkeeping of the exporter or the supplier;
- (b) documents proving the originating status of materials used, issued or made out in Cameroon or in one of the other countries or territories referred to in Article 6, where those documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in Cameroon, the eligible ACP States, the United Kingdom, the EU, the OCT or South Africa, issued or made out in Cameroon, an eligible ACP State, the United Kingdom, the EU, an OCT or South Africa, where those documents are used in accordance with domestic law;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in Cameroon or in one of the other countries or territories referred to in Article 6 and in accordance with this Protocol.

#### *Article 28*

### **Preservation of proof of origin and supporting documents**

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep the documents referred to in Article 15(3) for at least three years.
2. The exporter making out an invoice declaration shall keep a copy of that invoice declaration as well as the documents referred to in Article 19(3) for at least three years.
3. The customs authorities of Cameroon issuing a movement certificate EUR.1 shall keep the application form referred to in Article 15(2) for at least three years.
4. The customs authorities of the United Kingdom shall keep the movement certificates EUR.1 and the invoice declarations submitted to them for at least three years.

## *Article 29*

### **Discrepancies and formal errors**

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not ipso facto render the proof of origin null and void if it is duly established that that document does correspond to the products submitted.
2. Obvious formal errors such as typing errors on a proof of origin should not cause that document to be rejected if those errors are not such as to create doubts concerning the correctness of the statements made in that document.

## *Article 30*

### **Amounts expressed in euro**

1. For the application of Article 19(1)(b) and Article 25(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of Cameroon, of the United Kingdom and of the other countries or territories referred to in Article 6 equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.
2. A consignment shall benefit from the provisions of Article 19(1)(b) or Article 25(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as on the first working day of October each year. The amounts shall be fixed by the country concerned by 15 October and shall apply from 1 January the following year.
4. A country may round up or down the amount resulting from the conversion of an amount expressed in euro into the applicable currency. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 %. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, before any rounding-off, results in an increase of less than 15 % in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.
5. The amounts expressed in euro shall be reviewed by the EPA Committee. When carrying out that review, the EPA Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For that purpose, it may decide to modify the amounts expressed in euro.

**TITLE V**  
**ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION**

*Article 31*

**Mutual assistance**

1. Cameroon shall send the customs authorities of the United Kingdom specimens of the stamps used together with the address of Cameroon's customs authorities competent to issue movement certificates EUR.1 and carry out the subsequent verification of movement certificates EUR.1 and invoice declarations. Movement certificates EUR.1 and invoice declarations shall be accepted for the purpose of applying preferential treatment from the date the information is received by the United Kingdom.

2. In order to ensure the proper application of this Protocol, the United Kingdom and Cameroon shall assist each other, through the competent customs authorities, in checking the authenticity of movement certificates EUR.1, invoice declarations or suppliers' declarations and the correctness of the information given in those documents.

The authorities consulted shall provide the relevant information concerning the conditions under which a product has been made, indicating in particular the conditions in which the rules of origin have been complied with in the various States concerned.

*Article 32*

**Verification of proofs of origin**

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the United Kingdom have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.

2. For the purposes of implementing paragraph 1, the customs authorities of the United Kingdom shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of those documents to the customs authorities of Cameroon giving, where appropriate, the reasons for the request for verification. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

3. The verification shall be carried out by the customs authorities of Cameroon. For that purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.

4. If the customs authorities of the United Kingdom decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

5. The customs authorities requesting the verification shall be informed of the results of that verification as soon as possible. Those results shall indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in Cameroon or in one of the countries or territories referred to in Article 6 and fulfil the other requirements of this Protocol.

6. If in cases of reasonable doubt there is no reply within ten months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question

or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

7. Where the verification procedure or any other information available appears to indicate that the provisions of this Protocol are being contravened, appropriate enquiries shall be carried out with due urgency to identify and prevent such contraventions.

### *Article 33*

#### **Verification of suppliers' declarations**

1. Verification of suppliers' declarations shall be carried out at random or whenever the customs authorities of the United Kingdom have reasonable doubts as to the authenticity of the document or the accuracy or completeness of the information concerning the true origin of the materials in question.

2. The customs authorities to which a supplier's declaration is submitted may request the customs authorities of the State where the declaration was made to issue an information certificate, a specimen of which appears in Appendix 6. Alternatively, the customs authorities to which a supplier's declaration is submitted may request the exporter to produce an information certificate issued by the customs authorities of the State where the declaration was made.

A copy of the information certificate shall be preserved by the office which issued it for at least three years.

3. The customs authorities requesting the verification shall be informed of the results of the verification as soon as possible. The results shall indicate clearly whether the declaration concerning the status of the materials is correct.

4. For the purpose of verification, suppliers shall keep a copy of the document containing the declaration together with all necessary evidence showing the true status of the materials for not less than three years.

5. The customs authorities in the State where the supplier's declaration is drawn up shall have the right to call for any evidence or to carry out any check which they consider appropriate in order to verify the correctness of any supplier's declaration.

6. Any movement certificate EUR.1 or invoice declaration issued or made out on the basis of an incorrect supplier's declaration shall be considered null and void.

### *Article 34*

#### **Penalties**

Penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining preferential treatment for products.

### *Article 35*

#### **Free zones**

1. All necessary steps shall be taken to ensure that products traded under cover of a proof of origin or a supplier's declaration and which in the course of transport use a free zone situated in their territory are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
2. By way of derogation from paragraph 1, when originating products are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 at the exporter's request if the treatment or processing undergone complies with the provisions of this Protocol.

### *Article 36*

#### **Derogations**

1. On its own initiative or in response to a request from Cameroon the United Kingdom may grant Cameroon a temporary derogation from the provisions of this Protocol where:
  - (a) internal or external factors temporarily deprive Cameroon of the ability to comply with the rules for the acquisition of origin laid down in this Protocol where it could do so previously; or
  - (b) Cameroon requires time to prepare itself to comply with the rules for the acquisition of origin laid down in this Protocol.
2. Such a temporary derogation shall be limited to the duration of the effect of the internal or external factors giving rise to it or the length of time needed for Cameroon to achieve compliance with the rules.
3. A request for derogation shall be made in writing to the United Kingdom. It shall state the reasons as indicated in paragraph 1 why a derogation is required and shall include appropriate supporting documents.
4. The request shall be submitted by Cameroon to the United Kingdom, which shall take a decision on the request in accordance with its internal procedures.

The United Kingdom shall respond positively to all requests by Cameroon which are duly justified in accordance with this Article and which cannot cause serious injury to an established United Kingdom industry.

## **TITLE VI CEUTA AND MELILLA**

### *Article 37*

#### **Special conditions**

1. The term 'EU' used in this Protocol shall not cover Ceuta and Melilla. The term 'products originating in the EU' shall not cover products originating in Ceuta and Melilla.

**TITLE VII**  
**TRANSITIONAL AND FINAL PROVISIONS**

*Article 38*

**Transitional provision for goods in transit or storage**

Goods which comply with the provisions of this Protocol and which on the date of its entry into force are either in transit or are in temporary storage in customs warehouses or in free zones, in Cameroon, the eligible ACP States, the European Union or the United Kingdom, may benefit from the provisions of this Protocol, subject to the submission to the customs authorities of the United Kingdom, within twelve (12) months of that date, of a movement certificate EUR.1 issued retrospectively by the customs authorities of Cameroon, together with the documents showing that the goods have been transported directly.

*Article 39*

**Appendices**

The Appendices to this Protocol shall form an integral part thereof.

# Appendix 1

## Introductory notes to the list in appendix 2

### Note 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 4 of this Protocol.

### Note 2:

1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonised System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.
2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonised System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.
4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

### Note 3:

1. The provisions of Article 4 of this Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether that status has been acquired inside the factory where those products are used or in another factory in the United Kingdom or in Cameroon.

#### *Example:*

An engine of heading 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex-works price, is made from 'other alloy steel roughly shaped by forging' of heading ex 7224.

If that forging has been forged in the United Kingdom from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading ex 7224 in the list. The forging can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or in another factory in the United Kingdom. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

2. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Therefore, if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
3. Without prejudice to Note 3.2, where a rule states that 'materials of any heading' may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression 'manufacture from materials of any heading, including other materials of heading ...' means that only materials classified in the same heading as the product of a description other than that of the product as given in column 2 of the list may be used.
4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.

#### *Example:*

The rule for fabrics of headings 5208 to 5212 provides that natural fibres may be used and those chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other or both.

5. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.3 below in relation to textiles).

#### *Example:*

The rule for prepared foods of heading 1904 which specifically excludes the use of cereals and their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not produced from cereals.

However, this does not apply to products which, although they cannot be manufactured from the particular materials specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

#### *Example:*

In the case of an article of apparel of ex Chapter 62 made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth — even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn — that is the fibre stage.

6. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then those percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the higher of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials to which they apply.

### Note 4:

1. The term 'natural fibres' is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed but not spun.
2. The term 'natural fibres' includes horsehair of heading 0503, silk of headings 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of headings 5101 to 5105, the cotton fibres of headings 5201 to 5203 and the other vegetable fibres of headings 5301 to 5305.
3. The terms 'textile pulp', 'chemical materials' and 'paper-making materials' are used in the list to describe the materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
4. The term 'man-made staple fibres' is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

**Note 5:**

1. Where for a given product in the list a reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials, used in the manufacture of that product, which, taken together, represent 10 % or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).
2. However, the tolerance mentioned in Note 5.1 may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus Agave,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading 5605.

*Example:*

A yarn of heading 5205 made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 10 % of the yarn.

*Example:*

A woollen fabric of heading 5112 made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509 is a mixed fabric. Therefore synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning) or a combination of the two may be used provided their total weight does not exceed 10 % of the weight of the fabric.

*Example:*

Tufted textile fabric of heading 5802 made from cotton yarn of heading 5205 and cotton fabric of heading 5210 is only a mixed product if the cotton fabric is itself a mixed fabric being made from yarns classified in two separate headings or if the cotton yarns used are themselves mixtures.

*Example:*

If the tufted textile fabric concerned had been made from cotton yarn of heading 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is accordingly a mixed product.

3. In the case of products incorporating 'yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped' the tolerance is 20 % in respect of the yarn.

4. In the case of products incorporating 'strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two layers of plastic film', the tolerance is 30 % in respect of the strip.

**Note 6:**

1. In the case of those textile products, which are marked in the list by a footnote referring to this Introductory Note, textile trimmings and accessories which do not satisfy the rule set out in the list in column 3 for the made up products concerned may be used provided that their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Textile trimmings and accessories are those classified in Chapters 50 to 63. Linings and interlinings are not to be regarded as trimmings or accessories.

2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 3.5.

3. In accordance with Note 3.5, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may anyway, be used freely where they cannot be made from the materials listed in column 3.

For example <sup>(1)</sup>, if a rule in the list says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

4. Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

**Note 7:**

1. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the 'specific processes' are the following:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process (2) ;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation.

2. For the purposes of headings 2710, 2711 and 2712, the 'specific processes' are the following:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process (2);
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation;

(j) in respect of heavy oils falling within heading ex 2710 only, desulphurisation with hydrogen resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);

(k) in respect of products falling within heading 2710 only, deparaffining by a process other than filtering;

(l) in respect of heavy oils falling within heading ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250 °C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

(m) in respect of fuel oils falling within heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of those products distils, by volume, including losses, at 300 °C by the ASTM D 86 method;

(n) in respect of heavy oils other than gas oils and fuel oils falling within heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.

3. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, any combination of those operations or like operations do not confer origin.

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<sup>(1)</sup> This example is given for the purpose of explanation only. It is not legally binding.

<sup>(2)</sup> See additional Explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature

## Appendix 2

### List of working or processing required to be carried out on non-originating materials in order for the product manufactured to acquire originating status

The products included in the list may not all be covered by this Agreement. It is therefore necessary to consult the other parts of this Agreement.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
Chapter 01	Live animals	All the animals of Chapter 1 used must be wholly obtained	
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
ex Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates, except for:	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex 0306	Crustaceans, whether in shell or not, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex 0307	Molluscs, whether in shell or not, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex Chapter 04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used must be wholly obtained	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
0403	Buttermilk, curdled milk and cream, yoghurt, 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	Manufacture in which:	
		— all the materials of Chapter 4 used must be wholly obtained;	
		— any fruit juice (except those of pineapple, lime or grapefruit) of heading 2009 used must already be originating;	
		— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 05	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used must be wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which:	
		— all the materials of Chapter 6 used must be wholly obtained;	
		— the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained	
Chapter 08	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which:	
		— all the fruit and nuts used must be wholly obtained;	
		— the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	
ex Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used must be wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading 1301 used may not exceed 50 % of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		
	- Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners	
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
1501	Pig fat (including lard) and poultryfat, other than that of heading 0209 or 1503:	
	- Fats from bones or waste	Manufacture from materials of any heading except those of heading 0203, 0206 or 0207 or bones of heading 0506
	- Other	Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503	
	- Fats from bones or waste	Manufacture from materials of any heading except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506
	- Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:	
	- Solid fractions	Manufacture from materials of any heading including other materials of heading 1504
	- Other	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
1506	Other animals fats and oils and their fractions, whether or not refined, but not chemically modified:  – Solid fractions  – Other	Manufacture from materials of any heading including other materials of heading 1506  Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1507 to 1515	Vegetable oils and their fractions:  – Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption  – Solid fractions, except for that of jojoba oil  – Other	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture from other materials of headings 1507 to 1515  Manufacture in which all the vegetable materials used must be wholly obtained	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, reesterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: — all the materials of Chapter 2 used must be wholly obtained; — all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture in which: — all the materials of Chapters 2 and 4 used must be wholly obtained; — all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:	Manufacture from animals of Chapter 1.	
1604 and 1605	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex- works price of the product	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1701	Cane or beetsugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex- works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
	- Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading 1702	
	- Other sugars in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex- works price of the product	
	- Other	Manufacture in which all the materials used must already be originating	
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex- works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
Chapter 18	Cocoa and cocoa preparations	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: <ul style="list-style-type: none"> <li>– Malt extract</li> <li>– Other</li> </ul>	Manufacture from cereals of Chapter 10	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: <ul style="list-style-type: none"> <li>– Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul>	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
	- Containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: <ul style="list-style-type: none"> <li>— all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained;</li> <li>— all the materials of Chapters 2 and 3 used must be wholly obtained</li> </ul>
1903	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading 1108
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	Manufacture: <ul style="list-style-type: none"> <li>— from materials not classified within heading 1806;</li> <li>— in which all the cereals and flour (except durum wheat and its derivatives) used must be wholly obtained;</li> <li>— in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading except those of Chapter 11
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
ex 2008	<ul style="list-style-type: none"> <li>- Nuts, not containing added sugar or spirit</li> <li>- Peanut butter; mixtures based on cereals; palm hearts; maize (corn)</li> <li>- Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen</li> </ul>	Manufacture in which the value of the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product	
		Manufacture in which all the materials used are classified within a heading other than that of the product	
		Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— all the chicory used must be wholly obtained</li> </ul>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
2103	Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:  - Sauces and preparations therefore; mixed condiments and mixed seasonings  - Mustard flour and meal and prepared mustard	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used  Manufacture from materials of any heading	
ex 2104	Soups and broths and preparations therefore	Manufacture from materials of any heading except prepared or preserved vegetables of headings 2002 to 2005	
2106	Food preparations not elsewhere specified or included	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — all the grapes or any material derived from grapes used must be wholly obtained	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product; — any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating	

S heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.	Manufacture: <ul style="list-style-type: none"> <li>— sing materials not classified in heading 2207 or 2208,</li> <li>— in which all the grapes or any materials derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume</li> </ul>	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages	Manufacture: <ul style="list-style-type: none"> <li>— from materials not classified within heading 2207 or 2208,</li> <li>— in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume</li> </ul>	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used must be wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used must be wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: <ul style="list-style-type: none"> <li>— all the cereals, sugar or molasses, meat or milk used must already be originating;</li> <li>— all the materials of Chapter 3 used must be wholly obtained</li> </ul>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used must be wholly obtained
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used must already be originating
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used must already be originating
ex Chapter 25	Salt; sulphur; earth sandstone; plastering materials, lime and cement; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 2504	Natural crystalline graphite, with enriched carbon content, and ground purified	Enriching of the carbon content, purifying and grinding of crude crystalline graphite
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm
ex 2516	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm
ex 2518	Calcined dolomite	Calcinations of dolomite not calcined
ex 2519	Crushed natural magnesium carbonate (magnetite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used is classified within a heading other than that of the product. However, natural magnesium carbonate (magnetite) may be used

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcinations or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) <sup>(2)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) (2)	
		or	
		Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
2712	Petroleum jelly; paraffin wax, microcrystalline 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	Operations of refining and/or one or more specific process(es) (2)	
		or	
		Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) (1)	
		or	
		Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) (1)	
		or	
		Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
2715	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)	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare- earth metals, of radioactive elements or of isotopes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2805	'Mischmetall'	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetra borate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (1) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (1) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used, provided their value does not exceed 50 % of the ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:  - Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale  - Other:  -- human blood	Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product  Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
3003 and 3004	-- animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product
	-- blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product
	-- haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product
	-- other	Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product
	Medicaments (excluding goods of heading 3002, 3005 or 3006):	<p>Manufacture in which all the materials used is classified within a heading other than that of the product. However, materials of heading 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product. However, materials of heading 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product;</p>
-- Obtained from amikacin of heading 2941		
	-- Other	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		— the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 31	Fertilisers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: — sodium nitrate — calcium cyanamide — potassium sulphate — magnesium potassium sulphate	Manufacture in which: — all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes <sup>(3)</sup>	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials from heading 3205 may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by effleurage or maceration; terpenic by-products of the distillation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different 'group' <sup>(4)</sup> in this heading. However, materials of the same group may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modeling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
3404	Artificial waxes and prepared waxes:  - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	- Other	<p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> <li>— hydrogenated oils having the character of waxes of heading 1516;</li> <li>— fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823;</li> <li>— materials of heading 3404</li> </ul> <p>However, these materials may be used provided their value does not exceed 20 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches;glues;enzymes;exceptfor:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex- works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	- Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading 3505	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Other	Manufacture from materials of any heading, except those of heading 1108	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		
	- Instant print film for colour photography, in packs	Manufacture in which all the materials used is classified within a heading other than heading 3701 or 3702. However, materials from heading 3702 may be used provided their value does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Other	Manufacture in which all the materials used are classified within a heading other than heading 3701 or 3702. However, materials from headings 3701 and 3702 may be used provided their value taken together, does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture in which all the materials used are classified within a heading other than heading 3701 or 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
3704	Photographic plates, film paper, paper board and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	– Colloidal graphite in suspension in oil and semi colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	– Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or re fining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials: preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
	– Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product	
	– Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3819	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	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading 3002 or 3006	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	
	- Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture in which all the materials used are classified within a heading other than that of the product
	- Industrial fatty alcohols	Manufacture from materials of any heading including other materials of heading 3823

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
3824	<p>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; residual products of the chemical or allied industries, not else where specified or included:</p> <ul style="list-style-type: none"> <li>- The following of this heading:</li> <li>- - Prepared binders for foundry moulds or cores based on natural resinous products</li> <li>- - Naphthenic acids, their water insoluble salts and their esters</li> <li>-- Sorbitol other than that of heading 2905</li> <li>- - Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanol amines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts</li> <li>-- Ion exchangers</li> <li>-- Getters for vacuum tubes</li> <li>-- Alkaline iron oxide for the purification of gas</li> <li>-- Ammoniacal gas liquors and spent oxide produced in coal gas purification</li> <li>-- Sulphonaphthenic acids, their water insoluble salts and their esters</li> <li>- - Fusel oil and Dippel's oil</li> <li>- - Mixtures of salts having different anions</li> <li>- - Copying pastes with a basis of gelatine, whether or not on a paper or textile backing</li> <li>- Other</li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below:		
	- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product;  — the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(5)</sup>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Other	Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex- works price of the product <sup>(5)</sup>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3907	- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene co polymer (ABS)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex- works price of the product <sup>(5)</sup>	
	- Polyester	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex- works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenolA)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product	
3916 to 3921	Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:		
	- Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked	Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex- works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	<ul style="list-style-type: none"> <li>- Other:</li> <li>- - Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content</li> <li>- - Other</li> </ul>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product;</li> <li>— the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product<sup>(5)</sup></li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
ex 3916 and ex 3917	Profile shapes and tubes	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product;</li> <li>— the value of any materials classified within the same heading as the product does not exceed 20 % of the ex-works price of the product</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
ex 3920	<ul style="list-style-type: none"> <li>- Ionomer sheet or film</li> </ul>	<p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
	<ul style="list-style-type: none"> <li>- Sheets of regenerated cellulose, polyamides or polyethylene</li> </ul>	<p>Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product</p>	
ex 3921	Foils of plastic, metallised	<p>Manufacture from highly transparent polyester foils with a thickness of less than 23 micron <sup>(6)</sup></p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
3922 to 3926	Articles of plastics	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, inter changeable tyre treads and tyre flaps, of rubber:  – Retreaded pneumatic, solid or cushion tyres, of rubber  – Other	Retreading of used tyres  Manufacture from materials of any heading, except those of heading 4011 or 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than fur skins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4107	Leather, without hair or wool, other than leather of heading 4108 or 4109	Retanning of pre-tanned leather or  Manufacture in which all the materials used are classified within a heading other than that of the product	
4109	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of headings 4104 to 4107 provided its value does not exceed 50 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4302	Tanned or dressed furskins, assembled:  – Plates, crosses and similar forms  – Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed fur skins	Manufacture from non-assembled, tanned or dressed furskins
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing	
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed:		
	– Sanded or finger-jointed	Sanding or finger-jointing	
	– Beadings and mouldings	Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	– Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used	
	– Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4503	Articles of natural cork	Manufacture from cork of heading 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basket ware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacturing in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading 4909 or 4911
4910	Calendars of any kind, printed, including calendar blocks:  - Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard  - Other	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product  Manufacture from materials not classified in heading 4909 or 4911
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock), carded or combed	Carding or combing of silk waste
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from (?): — raw silk or silk waste carded or combed or otherwise prepared for spinning, — other natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
5007	Woven fabrics of silk or of silk waste:	Manufacture from yarn (?)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the un printed fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 51	Wool, fine or coarse animal hair; horse hair yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from (?): — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	Manufacture from yarn (?)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the un printed fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
5204 to 5207	Yarn and thread of cotton	Manufacture from (?): <ul style="list-style-type: none"> <li>— raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>	
5208 to 5212	Woven fabrics of cotton:	Manufacture from yarn (?)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the un printed fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from (?): <ul style="list-style-type: none"> <li>— raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	Manufacture from yarn (7)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from (7): — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5407 and 5408	Woven fabrics of man-made filament yarn:	Manufacture from yarn (7)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from (7): — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared for spinning,	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
5512 to 5516	Woven fabrics of man-made staple fibres:	<ul style="list-style-type: none"> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul> Manufacture from yarn(?)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the un printed fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; exceptfor:	Manufacture from (?): <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— natural fibres,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper making materials</li> </ul>	
5602	Felt, whether or not impregnated, coated, covered or laminated:  – Needle loom felt	Manufacture from (?): <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— chemical materials or textile pulp</li> </ul>	
	– Other	Manufacture from (?): <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— man-made staple fibres, or</li> <li>— chemical materials or textile pulp</li> </ul>	
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:  – Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	- Other	Manufacture from (?): — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from (?): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn; loopwale-yarn	Manufacture from (?): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	
Chapter 57	Carpets and other textile floor coverings:  - Of needle loom felt  - Of other felt  - Other	Manufacture from (?): — natural fibres, or — chemical materials or textile pulp However jute fabric may be used as backing  Manufacture from (?): — natural fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp  Manufacture from yarn (?). However jute fabric may be used as backing	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	Manufacture from yarn (7)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the un printed fabric used does not exceed 47,5 % of the ex-works price of the product
5805	Hand-woven tapestries of the types gobelins, Flanders, aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture in which all the materials used are classified within a heading other than that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	Manufacture from yarn	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the un printed fabric used does not exceed 47,5 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn (7)	
5905	Textile wall coverings:	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5906	Rubberised textile fabrics, other than those of heading 5902:	Manufacture from yarn	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated:		
	- Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric	
	- Other	Manufacture in which all the materials used are classified within a heading other than that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use:		
	- Polishing discs or rings other than of felt of heading 5911	Manufacture from yarn or waste fabrics or rags of heading 6310	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	<ul style="list-style-type: none"> <li>- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911</li> <li>- Other</li> </ul>	<p>Manufacture from yarn (7):</p> <p>Manufacture from yarn (7):</p>	
Chapter 60	Knitted or crocheted fabrics	Manufacture from yarn (7):	
Chapter 61	<p>Articles of apparel and clothing accessories, knitted or crocheted:</p> <ul style="list-style-type: none"> <li>- Obtained by sewing together or other wise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form</li> <li>- Other</li> </ul>	<p>Manufacture from fabric</p> <p>Manufacture from yarn (7):</p>	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from fabric	
6213 and 6214	<p>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:</p> <ul style="list-style-type: none"> <li>- Embroidered</li> <li>- Other</li> </ul>	<p>Manufacture from yarn (7) (8)</p> <p>Manufacture from yarn (7) (8)</p>	<p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (7)</p> <p>Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the un printed goods of headings 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
6217	Other made-up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:  – Embroidered  – Fire-resistant equipment of fabric covered with foil of aluminised polyester  – Interlinings for collars and cuffs, cut out	Manufacture from yarn <sup>(7)</sup>  Manufacture from yarn <sup>(7)</sup>  Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(7)</sup>  Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product <sup>(7)</sup>
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6301 to 6304	Blankets, travelling rugs, bed linen, etc.; curtains etc.; other furnishing articles:  – Of felt, of non-wovens  – Other: – – Embroidered  – – Other	Manufacture from <sup>(7)</sup> : — fibres, or — chemical materials or textile pulp  Manufacture from yarn <sup>(8)</sup> <sup>(9)</sup>  Manufacture from yarn <sup>(7)</sup> <sup>(8)</sup>	Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from yarn <sup>(7)</sup> :	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or land craft; camping goods:	Manufacture from fabric	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered tablecloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 25 % of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; except for:	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres <sup>(8)</sup>	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres <sup>(8)</sup>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
7006	Glass of heading 7003, 7004 or 7005, bent, edge worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:  – glass plate substrate coated with dielectric thin film, semiconductor grade, in accordance with SEMI standards <sup>(10)</sup>  – other	Manufacture from non-coated glass plate substrate of heading 7006	
		Manufacture from materials of heading 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product or Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: <ul style="list-style-type: none"> <li>— uncoloured slivers, rovings, yarn or chopped strands, or</li> <li>— glass wool</li> </ul>	
ex Chapter 71	Natural or cultured pearls, precious or semi precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi precious stones	
7106, 7108 and 7110	Precious metals:  – Unwrought	Manufacture from materials not classified within heading 7106, 7108 or 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals	
	– Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi finished materials of heading 7207	
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218	
7223	Wire of stainless steel	Manufacture from semi finished materials of heading 7218	
ex 7224, 7225 to 7228	Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi finished materials of heading 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 7301	Sheet piling	Manufacture from materials of heading 7206	
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails 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, bed plates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo1712), consisting of several parts	Turning, drilling, reaming, thread ing, deburring and sandblasting of forged blanks the value of which does not exceed 35 % of the ex- works price of the product	
7308	Structures (excluding prefabricated building of heading 9406) and parts of structures (for example, bridges and bridge- sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
7403	Refined copper and copper alloys, unwrought:		
	– Refined copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
	– Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 76	Aluminium and articles thereof; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
7601	Unwrought aluminium	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product; and</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> <p>Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium</p>	
7602	Aluminium waste or scrap	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used;</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
Chapter 77	Reserved for possible future use in HS		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 78	Lead and articles thereof; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
7801	Unwrought lead:		
	– Refined lead	Manufacture from 'bullion' or 'work' lead	
	– Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading 7802 may not be used	
7802	Lead waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
7901	Unwrought zinc	Manufacture in which all the materials used is classified within a heading other than that of the product. However, waste and scrap of heading 7902 may not be used	
7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 80	Tin and articles thereof, except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
8001	Unwrought tin	<p>Manufacture in which all the materials used is classified within a heading other than that of the product. However, waste and scrap of heading 8002 may not be used</p>	
8002 and 8007	Tin waste and scrap; other articles of tin	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
Chapter 81	<p>Other base metals; cermets; articles thereof:</p> <ul style="list-style-type: none"> <li>– Other base metals, wrought; articles thereof</li> <li>– Other</li> </ul>	<p>Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	<p>Manufacture in which all the materials used are classified within a heading other than headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set provided their value does not exceed 15 % of the ex-works price of the set</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	
8208	Knives and cutting blades, for machines or for mechanical appliances	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	<p>Manufacture in which all the materials used is classified within a heading other than that of the product. However, knife blades and handles of base metal may be used</p>	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	<p>Manufacture in which all the materials used is classified within a heading other than that of the product. However, handles of base metal may be used</p>	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	<p>Manufacture in which all the materials used is classified within a heading other than that of the product. However, handles of base metal may be used</p>	
ex Chapter 83	Miscellaneous articles of base metal; except for:	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	<p>Manufacture in which all the materials used is classified within a heading other than that of the product. However, the other materials of heading 8302 may be used provided their value does not exceed 20 % of the ex-works price of the product</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used is classified within a heading other than that of the product. However, the other materials of heading 8306 may be used provided their value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8401	Nuclear fuel elements	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the final product	
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading 8403 or 8404	
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8408	Compression-ignition internal combustion piston engines (diesel or semi diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8411	Turbo-jets, turbo propellers and other gas turbines	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8419	Machines for wood, paper pulp and paperboard industries	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8420	Calendaring or other rolling machines, other than for metals or glass, and cylinders therefor	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8429	Self-propelled bulldozers, angle dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and roadrollers:  – Road rollers  – Other	– where, within the abovelimit, the materials classified within heading 8431 are only used up to a value of 10 % ofthe ex-works price of the product  Manufacture in which the value of all the materialsused doesnot exceed 40 % of the ex-works price of the product  Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where, within the abovelimit, the materials classified within heading 8431 are only used up to a value of 10 % ofthe ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow- blowers	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where, within the above limit, the value of the materials classified within heading 8431 are only used up to a value of 10%oftheex-worksprice of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper orpaperboard	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where, within the abovelimit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where, within the abovelimit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8452	<p>Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</p> <ul style="list-style-type: none"> <li>- Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor</li> <li>- Other</li> </ul>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used;</li> <li>— the thread tension, crochet and zigzag mechanisms used are already originating</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture in which <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where, within the above limit, the materials classified within heading 8503 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8502	Electric generating sets and rotary converters	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where, within the abovelimit, the materials classified within heading 8501 or 8503, taken together, are onlyuseduptoa value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materialsuseddoesnotexceed 40 % of the ex-works price of the product	
ex 8518	Microphones and stands therefore; loud speakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette- players and other sound reproducing apparatus, not incorporating a sound recording device	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:		
	– Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	– Other	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where, within the above limit, the materials classified within heading 8523 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8529	<p>Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:</p> <ul style="list-style-type: none"> <li>– Suitable for use solely or principally with video recording or reproducing apparatus</li> <li>– Other</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where, within the above limit, the materials classified within heading 8538 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where, within the above limit, the materials classified within heading 8538 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi conductor devices, except wafers not yet cut into chips	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8542	Electronic integrated circuits and micro assemblies	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where, within the above limit, the materials classified within heading 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial 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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading 8546; electrical conduit tubing and joints therefore, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8548	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tram ways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	<p>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:</p> <ul style="list-style-type: none"> <li>- With reciprocating internal combustion piston engine of a cylinder capacity: <ul style="list-style-type: none"> <li>-- Not exceeding 50 cc</li> <li>-- Exceeding 50 cc</li> </ul> </li> <li>- Other</li> </ul>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 8712	Bicycles without ball bearings	<p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</p> <p>Manufacture from materials not classified in heading 8714</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product;</p> <p>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8716	Trailers and semi trailers; other vehicles, not mechanically propelled; parts thereof	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product;</p> <p>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotocrafts	Manufacture from materials of any heading including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 9005	Binoculars, monocular, other optical tele scopes, and mountings therefore, except for astronomical refracting telescopes and mountings therefore	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	<ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cine photomicrography or micro projection	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogram metrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:  - Dentists' chairs incorporating dental appliances or dentists' spittoons  - Other	Manufacture from materials of any heading, including other materials of heading 9018	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
		Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, Polari meters, refract meters, 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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefore:		
	- Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where, within the abovelimit, the materials classified within heading 9114 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch cases and parts thereof	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	<p>Watch straps, watch bands and watch bracelets, and parts thereof:</p> <ul style="list-style-type: none"> <li>– Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal</li> <li>– Other</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating un stuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less	<p>Manufacture in which all the materials used are classified in a heading other than that of the product</p> <p>or</p> <p>Manufacture from cotton cloth already made up in a form ready for use of heading 9401 or 9403, provided:</p> <ul style="list-style-type: none"> <li>— its value does not exceed 25 % of the ex-works price of the product;</li> <li>— all the other materials used are already originating and are classified in a heading other than heading 9401 or 9403</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used is classified within a heading other than that of the product. However, roughly shaped blocks for making golf clubheads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture in which all the materials used is classified within a heading other than that of the product	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15 % of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
9608	Ball-points pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; penholders, pencil- holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib-points classified within the same heading may be used	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product	

(1) For the special conditions relating to 'specific processes' see Introductory Notes 7.1 and 7.3.

(2) For the special conditions relating to 'specific processes' see Introductory Note 7.2.

(3) Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided they are not classified in another heading in Chapter 32.

(4) A 'group' is regarded as any part of the heading separated from the rest by a semicolon.

(5) In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

(6) The following foils shall be considered as highly transparent: foils, the optical dimming of which — measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor) — is less than 2 %.

(7) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(8) See Introductory Note 6.

(9) For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembly pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

(10) SEMII-Semiconductor Equipment and Materials Institute Incorporated

## Appendix 2A

### **Derogations from the list of working or processing required to be carried out on non-originating materials in order for the product manufactured to acquire originating status, in accordance with Article 4 of this Protocol**

The products included in the list may not all be covered by this Agreement. It is therefore necessary to consult the other parts of this Agreement.

#### **Common provisions**

1. For the products described in the table below, the following rules may also apply instead of the rules set out in Appendix 2.
2. A proof of origin issued or made out pursuant to this Appendix shall include the following statement in English: ‘Derogation — Appendix 2A of Interim Protocol 2A to the Interim Agreement establishing an Economic Partnership Agreement between the United Kingdom and the Republic of Cameroon — Materials of HS heading ... originating from ... used.’ This statement shall be contained in box 7 of movement certificate EUR.1 referred to in Article 15 of this Protocol, or shall be added to the invoice declaration referred to in Articles 14 and 19 of this Protocol.
3. Cameroon and the United Kingdom shall take the measures necessary on their part to implement this Appendix.

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
ex Chapter 4	Dairy produce, —with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture in which all the materials of Chapter 4 used are wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained
ex Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons, —with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture in which all the materials of Chapter 8 used are wholly obtained
1101	Wheat or meslin flour	Manufacture from materials of any heading except that of the product
Chapter 12	Oil seed, oleaginous fruits; miscellaneous grain, seed, fruit; industrial or medical plants; straw and fodder	Manufacture from materials of any heading except that of the product
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 60 % of the ex-works price of the product
ex 1302	Vegetable saps and extracts; pectics substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product

	–other than mucilages and thickeners, modified, derived from vegetable products	
ex 1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified; – other than solid fractions	Manufacture from materials of any heading except that of the product
ex 1507 to ex 1515	Vegetable oils and their fractions: –Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption –other than olive oils under headings 1509 and 1510	Manufacture from materials of any subheading except that of the product  Manufacture from materials of any heading except that of the product
ex 1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared: –fats and oils and their fractions of hydrogenated castor oil, so called ‘opal wax’	Manufacture from materials classified in a heading other than that of the product
ex Chapter 18	Cocoa and cocoa preparations, –with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture from materials of any heading, except that of the product
ex 1901	Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa in more than 40 % by weight calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404 , not containing cocoa in more than 5 % by weight calculated on a totally defatted basis, not elsewhere specified or included. –with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture from materials of any heading, except that of the product
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared –containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs –containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the products of Chapter 11 used are originating  Manufacture in which: —all the products of Chapter 11 used are originating, —all the materials of Chapters 2 and 3 used are wholly obtained
1903	Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, sifting or similar forms:	Manufacture from materials of any heading, except that of the product

	–with a content of materials of heading 1108 13 (potato starch) not more than 20 % by weight	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:  –with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture:  –from materials of any heading, except those of heading 1806,  –in which all the products of Chapter 11 used are originating
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture in which all the products of Chapter 11 used are originating
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants:  –from materials other than those of subheading 0711 51  –from materials other than of headings 2002 , 2003 , 2008 and 2009  –with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex Chapter 21	Miscellaneous edible preparations:  –with a content of materials of Chapters 4 and 17 not more than 20 % by weight	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder:  –with a content of maize or materials of Chapters 2, 4 and 17 not more than 20 % by weight	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product

## **Appendix 3**

### **Form for movement certificate EUR.1**

1. Movement certificates EUR.1 shall be made out on the form of which a specimen appears in this Appendix. This form shall be printed in one or more of the languages in which this Agreement is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State; if they are handwritten, they shall be completed in ink and in capital letters.
2. Each certificate shall measure  $210 \times 297$  mm, a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m<sup>2</sup>. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The exporting States may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

**MOVEMENT CERTIFICATE**

1. <b>Exporter</b> (name, full address, country)	EUR.1 No A 000 000		
	See notes overleaf before completing this form		
3. <b>Consignee</b> (name, full address, country) (optional)	2. <b>Certificate used in preferential trade between</b> ..... align="center"> <b>and</b>		
	..... (insert appropriate countries, groups of countries or territories)		
	4. <b>Country, group of countries or territory in which the products are considered as originating</b>	5. <b>Country, group of countries or territory of destination</b>	
6. <b>Transport details</b> (optional)	7. <b>Remarks</b>		
8. <b>Item number; marks and numbers; number and kind of package<sup>(1)</sup>; description of goods</b>	9. <b>Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b>	10. <b>Invoices</b> (Optional)	
11. <b>CUSTOMS ENDORSEMENT</b>  Declaration certified Export document <sup>(2)</sup> Form ..... No ..... Customs office ..... Issuing country or territory ..... ..... Date ..... ..... align="center"> <i>(Signature)</i>		12. <b>DECLARATION BY THE EXPORTER</b>  I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.  Place and date .....  ..... align="center"> <i>(Signature)</i>	

<sup>(1)</sup> If goods are not packed, indicate number of articles or state 'In bulk' as appropriate.  
<sup>(2)</sup> Complete only where the regulations of the exporting country or territory require.

<p>13. Request for verification, to:</p>	<p>14. Result of verification</p>
<p>Verification of the authenticity and accuracy of this certificate is requested</p> <p>..... (Place and date)</p> <p>..... (Signature)</p> <p style="text-align: center;">Stamp</p>	<p>Verification carried out shows that this certificate (*)</p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>..... (Place and date)</p> <p>..... (Signature)</p> <p style="text-align: center;">Stamp</p> <p>(*) Insert X in the appropriate box.</p>

NOTES

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.



## DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:

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

SUBMIT the following supporting documents (\*):

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

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

REQUEST the issue of the attached certificate for these goods.

.....  
(Place and date)

.....  
(Signature)

(\* ) For example, import documents, movement certificates, manufacturer's declarations, etc. referring to the products used in manufacture or to the goods re-exported in the same state.

## **Appendix 4**

### **Invoice declaration**

The invoice declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

#### **English Version**

The exporter of the products covered by this document (customs authorisation No ...<sup>(1)</sup>) declares that, except where otherwise clearly indicated, these products are of ...<sup>(2)</sup> preferential origin.

#### **French version**

L'exportateur des produits couverts par le présent document (autorisation douanière no ... (1)) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ... (2).

...<sup>(3)</sup>

(Place and date)

...<sup>(4)</sup>

(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)

\_\_\_\_\_

- (1) When the invoice declaration is made out by an approved exporter within the meaning of Article 20 of this Protocol, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- (2) Origin of products has to be indicated.
- (3) These indications may be omitted if the information is contained on the document itself.
- (4) See Article 19(5) of this Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

## Appendix 5A

### Supplier declaration for products having preferential origin status

I, the undersigned, declare that the goods listed on this invoice .....<sup>(1)</sup>

were produced in.....<sup>(2)</sup> and satisfy the rules of origin governing preferential trade between Cameroon and the United Kingdom.

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.

.....<sup>(3)</sup> .....<sup>(4)</sup>

.....<sup>(5)</sup>

#### *Note*

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.

---

<sup>(1)</sup> If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: '...listed on this invoice and marked ...were produced ...'.

If a document other than an invoice or an annex to the invoice is used (see Article 26(3)), the name of the document concerned shall be mentioned instead of ...the word 'invoice'.

<sup>(2)</sup> The United Kingdom, Cameroon, EU, eligible ACP State, OCT or South Africa. Where an eligible ACP State or an OCT is given, a reference must also be made to the United Kingdom customs office holding any relevant movement certificate(s) EUR.1, giving the reference number(s) of the certificate(s) concerned and, if possible, the relevant customs entry number.

<sup>(3)</sup> Place and date.

<sup>(4)</sup> Name and function in company.

<sup>(5)</sup> Signature.

## Appendix 5B

### Supplier declaration for products not having preferential original status

I, the undersigned, declare that the goods listed on this invoice .....<sup>(1)</sup> were produced in .....<sup>(2)</sup> and incorporate the following components or materials which do not have eligible ACP State, OCT, United Kingdom, Cameroon, or EU origin for preferential trade:

.....<sup>(3)</sup> .....<sup>(4)</sup> .....<sup>(5)</sup>

.....

.....<sup>(6)</sup>

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.

.....<sup>(7)</sup> .....<sup>(8)</sup>

.....<sup>(9)</sup>

#### Note

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.

---

<sup>(1)</sup> If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: ' .....listed on this invoice and marked .....were produced .....?'

If a document other than an invoice or an annex to the invoice is used (see Article 26(3)), the name of the document concerned shall be mentioned instead of .....the word 'invoice'.

<sup>(2)</sup> The United Kingdom, Cameroon, EU, eligible ACP State, OCT or South Africa.

<sup>(3)</sup> Description is to be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the goods concerned to be determined.

<sup>(4)</sup> Customs values to be given only if required.

<sup>(5)</sup> Country of origin to be given only if required. The origin to be given must be a preferential origin, all other origins to be given as 'third country'.

<sup>(6)</sup> 'and have undergone the following processing in [the United Kingdom] [Cameroon ] [EU] [an eligible ACP State] [OCT] [South Africa] ...', to be added with a description of the processing carried out if this information is required.

<sup>(7)</sup> Place and date.

<sup>(8)</sup> Name and function in company.

<sup>(9)</sup> Signature.

## **Appendix 6**

### **Information Certificate**

1. The form of information certificate given in this Appendix shall be used and be printed in one or more of the official languages in which the Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting State. Information certificates shall be completed in one of those languages; if they are handwritten, they shall be completed in ink, in capital letters. They shall bear a serial number, whether or not printed, by which they can be identified.
2. The information certificate shall measure  $210 \times 297$ mm, a tolerance of up to plus 8mm or minus 5mm in the length may be allowed. The paper must be white, sized for writing, not containing mechanical pulp and weighing not less than 25g/m<sup>2</sup>.
3. The national administrators may reserve the right to print the forms themselves or may have them printed by printers approved by them. In the latter case, each form must include a reference to such approval. The forms shall bear the name and address of the printer or a mark by which the printer can be identified.

1. Supplier <sup>(1)</sup>		<p style="text-align: center;"><b>INFORMATION CERTIFICATE</b></p> <p style="text-align: center;">to facilitate the issue of a</p> <p style="text-align: center;"><b>MOVEMENT CERTIFICATE</b></p> <p style="text-align: center;">for preferential trade between</p> <p style="text-align: center;">...</p> <p style="text-align: center;"><b>and</b></p> <p style="text-align: center;">...</p>		
2. Consignee <sup>(1)</sup>				
3. Processor <sup>(1)</sup>				
6. Customs office of importation <sup>(1)</sup>		4. State in which the working or processing has been carried out		
7. Import document <sup>(2)</sup>		5. For official use		
Form ..... No ..... Series Date <input type="text"/> <input type="text"/> <input type="text"/>				
<b>GOODS SENT TO THE STATES OF DESTINATION</b>				
8. Marks, numbers, quantity and kind of package		9. Harmonised Commodity Description and Coding System heading/subheading number (HS code)		10. Quantity <sup>(1)</sup>
				11. Value <sup>(4)</sup>
<b>IMPORTED GOODS USED</b>				
12. Harmonised Commodity Description and Coding System heading/subheading number (HS code)		13. Country of origin	14. Quantity <sup>(3)</sup>	15. Value <sup>(2) (5)</sup>
16. Nature of the working or processing carried out				
17. Remarks				
<b>18. CUSTOMS ENDORSEMENT</b>  Declaration certified:  Document ..... Form ..... No ..... Customs office ..... Date: <input type="text"/> <input type="text"/> <input type="text"/>  ..... (Signature)		<b>19. DECLARATION BY THE SUPPLIER</b>  I, the undersigned, declare that the information on this certificate is accurate.  ..... <input type="text"/> <input type="text"/> <input type="text"/> ..... (Place) ..... (Date)  ..... (Signature)		
<div style="border: 1px solid black; padding: 5px; display: inline-block;">           Official Stamp         </div>				

<sup>(1)</sup> <sup>(2)</sup> <sup>(3)</sup> <sup>(4)</sup> <sup>(5)</sup> See footnotes on verso.

REQUEST FOR VERIFICATION	RESULT OF VERIFICATION
<p>The undersigned customs official requests verification of the authenticity and accuracy of this information certificate.</p>	<p>Verification carried out by the undersigned customs official shows that this information certificate:</p> <p>a) was issued by the customs office indicated and that the information contained therein is accurate (*)</p> <p>b) does not meet the requirements as to authenticity and accuracy (see notes appended) (*)</p>
<p>_____ (Place and date)</p>	<p>_____ (Place and date)</p>
<div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p>Official stamp</p> </div>	<div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p>Official stamp</p> </div>
<p>..... ..... (Official's signature)</p>	<p>..... ..... (Official's signature)</p> <p>_____ (*) Delete where not applicable</p>

**Notes**

- (<sup>1</sup>) Name of individual or business and full address.
- (<sup>2</sup>) Optional information.
- (<sup>3</sup>) Kg, hl, m<sup>3</sup> or other measure.
- (<sup>4</sup>) Packaging shall be considered as forming a whole with the goods contained therein. However, this provision shall not apply to packaging which is not of the normal type for the article packed, and which has a lasting utility value of its own, apart from its function as packaging.
- (<sup>5</sup>) The value must be indicated in accordance with the provisions on rules of origin.

## Appendix 7

### Products to which Article 6(4) of this Protocol shall not be applicable

Industrial Products (1)

CN code 96

*Motor cars and other motor vehicles*

8703 1010

8703 1090

8703 2110

8703 2190

8703 2211

8703 2219

8703 2290

8703 2311

8703 2319

8703 2390

8703 2410

8703 2490

8703 3110

8703 3190

8703 3211

8703 3219

8703 3290

8703 3311

8703 3319

8703 3390

8703 9010

8703 9090

*Chassis fitted with engines*

8706 0011

8706 0019

8706 0091

8706 0099

*Bodies (including cabs), for the motor vehicles*

8707 1010

8707 1090

8707 9010

8707 9090

*Parts and accessories of the motor vehicles*

8708 1010

8708 1090

8708 2110

8708 2190  
8708 2910  
8708 2990  
8708 3110  
8708 3191  
8708 3199  
8708 3910  
8708 3990  
8708 4010  
8708 4090  
8708 5010  
8708 5090  
8708 6010  
8708 6091  
8708 6099  
8708 7010  
8708 7050  
8708 7091  
8708 7099  
8708 8010  
8708 8090  
8708 9110  
8708 9190  
8708 9210  
8708 9290  
8708 9310  
8708 9390  
8708 9410  
8708 9490  
8708 9910  
8708 9930  
8708 9950  
8708 9992  
8708 9998

Industrial Products (2)

*Unwrought aluminium*

7601 1000  
7601 2010  
7601 2091  
7601 2099

*Aluminium powders and flakes*

7603 1000  
7603 2000

Agricultural Products (1)

*Live horses, asses, mules and hinnies*

0101 20 10

*Milk and cream, not concentrated*

0401 1010

0401 1090

0401 2011

0401 2019

0401 2091

0401 2099

0401 3011

0401 3019

0401 3031

0401 3039

0401 3091

0401 3099

*Buttermilk, curdled milk and cream, yogurt, kephir*

0403 1011

0403 1013

0403 1019

0403 1031

0403 1033

0403 1039

*Potatoes, fresh or chilled*

0701 90 51

*Leguminous vegetables, shelled or unshelled, fresh or chilled*

0708 1020

0708 1095

*Other vegetables, fresh or chilled*

0709 5190

0709 6010

*Vegetables (uncooked or cooked by steaming or boiled)*

0710 80 95

*Vegetables provisionally preserved*

0711 1000

0711 3000

0711 9060

0711 9070

*Dates, figs, pineapples, avocados, guavas, mangoes*

0804 2090

0804 3000

0804 4020

0804 4090

0804 4095

*Grapes, fresh or dried*

0806 10 29 (3)

0806 2011

0806 2012

0806 2018

*Melons (including watermelons) and papaws (papayas)*

0807 1100

0807 1900

*Apricots, cherries, peaches (including nectarines)*

08093011(5)

08093051(6)

*Other fruit, fresh*

0810 9040

0810 9085

*Fruit and nuts, provisionally preserved*

0812 1000

0812 2000

0812 9050

0812 9060

0812 9070

0812 9095

*Fruit, dried*

0813 4010

0813 5015

0813 5019

0813 5039

0813 5091

0813 5099

*Pepper of the genus Piper; dried or crushed*

0904 20 10

*Soya-bean oil and its fractions*

1507 1010

1507 1090

1507 9010

1507 9090

*Sunflower-seed, safflower or cotton-seed oil*

1512 1110

1512 1191

1512 1199

1512 1910

1512 1991

1512 1999

1512 2110

1512 2190

1512 2910

1512 2990

*Rape, colza or mustard oil and fractions thereof*

1514 1010

1514 1090

1514 9010

1514 9090

*Fruit, nuts and other edible parts of plants*

2008 19 59

*Fruit juices (including grape must)*

2009 2099

2009 4099

2009 8099

*Unmanufactured tobacco; tobacco refuse*

2401 1010

2401 1020

2401 1041

2401 1049

2401 1060

2401 2010

2401 2020

2401 2041

2401 2060

2401 2070

*Agricultural Products (2)*

*Cut flowers and flower buds*

0603 1055

0603 1061

0603 10 69

*Onions, shallots, garlic, leeks*

0703 1011  
0703 1019  
0703 1090  
0703 9000

*Cabbages, cauliflowers, kohlrabi, kale and similar*

0704 1005  
0704 1010  
0704 1080  
0704 2000  
0704 9010  
0704 9090

*Lettuce (Lactuca sativa) and chicory*

0705 1105  
0705 1110  
0705 1180  
0705 1900  
0705 2100  
0705 2900

*Carrots, turnips, salad beetroot, salsify, celeriac*

0706 1000  
0706 9005  
0706 9011  
0706 9017  
0706 9030  
0706 9090

*Leguminous vegetables, shelled or unshelled, fresh or chilled*

0708 1090  
0708 2020  
0708 2090  
0708 2095  
0708 9000

*Other vegetables, fresh or chilled*

0709 10 30  
0709 3000  
0709 4000  
0709 5110  
0709 5150  
0709 7000  
0709 9010  
0709 9020  
0709 9040  
0709 9050  
0709 9090

*Vegetables (uncooked or cooked by steaming or boiled)*

0710 1000  
0710 2100  
0710 2200  
0710 2900  
0710 3000  
0710 8010  
0710 8051  
0710 8061  
0710 8069  
0710 8070  
0710 8080  
0710 8085  
0710 9000

*Vegetables provisionally preserved*

0711 2010  
0711 4000  
0711 9040  
0711 9090

*Dried vegetables, whole, cut, sliced, broken*

0712 2000  
0712 3000  
0712 9030  
0712 9050  
0712 9090

*Manioc, arrowroot, salep, Jerusalem artichokes*

0714 9011  
0714 9019

*Other nuts, fresh or dried, whether or not shelled*

0802 1190  
0802 2100  
0802 2200  
0802 4000

*Bananas, including plantains, fresh or dried*

0803 0011  
0803 0090

*Dates, figs, pineapples, avocados, guavas, mangoes*

0804 20 10

*Citrus fruit, fresh or dried*

08052021(1)

08052023(1)  
08052025(1)  
08052027(1)  
08052029(1)  
0805 3090  
0805 9000

*Grapes, fresh or dried*

0806 1095  
0806 1097

*Apples, pears and quinces, fresh*

08081010  
08082010  
0808 20 90

*Apricots, cherries, peaches (including nectarines)*

08091010  
08091050  
08092019  
08092029  
0809 30 11 (7)  
0809 30 19  
0809 30 51 (8)  
08093059  
08094040

*Other fruit, fresh*

0810 1005  
0810 2090  
0810 3010  
0810 3030  
0810 3090  
0810 4090  
0810 5000

*Fruit and nuts, uncooked or cooked by steaming*

0811 2011  
0811 2031  
0811 2039  
0811 2059  
0811 9011  
0811 9019  
0811 9039  
0811 9075  
0811 9080  
0811 9095

*Fruit and nuts, provisionally preserved*

0812 9010

0812 9020

*Fruit, dried*

0813 20 00

*Wheat and meslin*

1001 90 10

*Buckwheat, millet and canary seed; other cereals*

1008 10 00

1008 2000

1008 9090

*Flour, meal, powder, flakes, granules and pellets*

1105 1000

1105 2000

*Flour, meal and powder of the dried leguminous vegetables*

1106 1000

1106 3010

1106 3090

*Fats and oils and their fractions, of fish*

1504 30 11

*Other prepared or preserved meat, meat offal*

1602 2011

1602 2019

1602 3111

1602 3119

1602 3130

1602 3190

1602 3219

1602 3230

1602 3290

1602 3929

1602 3940

1602 3980

1602 4190

1602 4290

1602 9031

1602 9072

1602 9076

*Vegetables, fruit, nuts and other edible parts*

2001 1000

2001 2000

2001 9050  
2001 9065  
2001 9096

*Mushrooms and truffles, prepared or preserved*

2003 1020  
2003 1030  
2003 1080  
2003 2000

*Other vegetables prepared or preserved otherwise*

2004 1010  
2004 1099  
2004 9050  
2004 9091  
2004 9098

*Other vegetables prepared or preserved otherwise*

2005 1000  
2005 2020  
2005 2080  
2005 4000  
2005 5100  
2005 5900

*Vegetables, fruit, nuts, fruit-peel*

2006 0031  
2006 0035  
2006 0038  
2006 0099

*Jams, fruit jellies, marmalades, fruit or nut puree*

2007 1091  
2007 9993

*Fruit, nuts and other edible parts of plants*

2008 1194  
2008 1198  
2008 1919  
2008 1995  
2008 1999  
2008 2051  
2008 2059  
2008 2071  
2008 2079  
2008 2091  
2008 2099  
2008 3011  
2008 3039

2008 3051  
2008 3059  
2008 4011  
2008 4021  
2008 4029  
2008 4039  
2008 6011  
2008 6031  
2008 6039  
2008 6059  
2008 6069  
2008 6079  
2008 6099  
2008 7011  
2008 7031  
2008 7039  
2008 7059  
2008 8011  
2008 8031  
2008 8039  
2008 8050  
2008 8070  
2008 8091  
2008 8099  
2008 9923  
2008 9925  
2008 9926  
2008 9928  
2008 9936  
2008 9945  
2008 9946  
2008 9949  
2008 9953  
2008 9955  
2008 9961  
2008 9962  
2008 9968  
2008 9972  
2008 9974  
2008 9979  
2008 9999

*Fruit juices (including grape must)*

2009 1119  
2009 1191  
2009 1919  
2009 1991  
2009 1999

2009 2019  
2009 2091  
2009 3019  
2009 3031  
2009 3039  
2009 3051  
2009 3055  
2009 3091  
2009 3095  
2009 3099  
2009 4019  
2009 4091  
2009 8019  
2009 8050  
2009 8061  
2009 8063  
2009 8073  
2009 8079  
2009 8083  
2009 8084  
2009 8086  
2009 8097  
2009 9019  
2009 9029  
2009 9039  
2009 9041  
2009 9051  
2009 9059  
2009 9073  
2009 9079  
2009 9092  
2009 9094  
2009 9095  
2009 9096  
2009 9097  
2009 9098

*Other fermented beverages (for example, cider)*

2206 00 10

*Wine lees; argol*

2307 00 19

*Vegetable materials and vegetable waste*

2308 90 19

Agricultural Products (3)

*Live swine*

0103 9110

0103 9211

0103 9219

*Live sheep and goats*

0104 1030

0104 1080

0104 2090

*Live poultry, that is to say, fowls of the species*

0105 1111

0105 1119

0105 1191

0105 1199

0105 1200

0105 1920

0105 1990

0105 9200

0105 9300

0105 9910

0105 9920

0105 9930

0105 9950

*Meat of swine, fresh, chilled or frozen*

0203 1110

0203 1211

0203 1219

0203 1911

0203 1913

0203 1915

0203 1955

0203 1959

0203 2110

0203 2211

0203 2219

0203 2911

0203 2913

0203 2915

0203 2955

0203 2959

*Meat of sheep or goats, fresh, chilled or frozen*

0204 1000

0204 2100

0204 2210

0204 2230

0204 2250

0204 2290

0204 2300  
0204 3000  
0204 4100  
0204 4210  
0204 4230  
0204 4250  
0204 4290  
0204 4310  
0204 4390  
0204 5011  
0204 5013  
0204 5015  
0204 5019  
0204 5031  
0204 5039  
0204 5051  
0204 5053  
0204 5055  
0204 5059  
0204 5071  
0204 5079

*Meat and edible offal*

0207 1110  
0207 1130  
0207 1190  
0207 1210  
0207 1290  
0207 1310  
0207 1320  
0207 1330  
0207 1340  
0207 1350  
0207 1360  
0207 1370  
0207 1399  
0207 1410  
0207 1420  
0207 1430  
0207 1440  
0207 1450  
0207 1460  
0207 1470  
0207 1499  
0207 2410  
0207 2490  
0207 2510  
0207 2590  
0207 2610

0207 2620  
0207 2630  
0207 2640  
0207 2650  
0207 2660  
0207 2670  
0207 2680  
0207 2699  
0207 2710  
0207 2720  
0207 2730  
0207 2740  
0207 2750  
0207 2760  
0207 2770  
0207 2780  
0207 2799  
0207 3211  
0207 3215  
0207 3219  
0207 3251  
0207 3259  
0207 3290  
0207 3311  
0207 3319  
0207 3351  
0207 3359  
0207 3390  
0207 3511  
0207 3515  
0207 3521  
0207 3523  
0207 3525  
0207 3531  
0207 3541  
0207 3551  
0207 3553  
0207 3561  
0207 3563  
0207 3571  
0207 3579  
0207 3599  
0207 3611  
0207 3615  
0207 3621  
0207 3623  
0207 3625  
0207 3631

0207 3641  
0207 3651  
0207 3653  
0207 3661  
0207 3663  
0207 3671  
0207 3679  
0207 3690

*Pig fat, free of lean meat, and poultry fat*

0209 0011  
0209 0019  
0209 0030  
0209 0090

*Meat and edible meat offal, salted, in brine*

0210 1111  
0210 1119  
0210 1131  
0210 1139  
0210 1190  
0210 1211  
0210 1219  
0210 1290  
0210 1910  
0210 1920  
0210 1930  
0210 1940  
0210 1951  
0210 1959  
0210 1960  
0210 1970  
0210 1981  
0210 1989  
0210 1990  
0210 9011  
0210 9019  
0210 9021  
0210 9029  
0210 9031  
0210 9039

*Milk and cream, concentrated*

0402 9111  
0402 9119  
0402 9131  
0402 9139  
0402 9151  
0402 9159

0402 9191  
0402 9199  
0402 9911  
0402 9919  
0402 9931  
0402 9939  
0402 9991  
0402 9999

*Buttermilk, curdled milk and cream, yogurt, kephir*

0403 9051  
0403 9053  
0403 9059  
0403 9061  
0403 9063  
0403 9069

*Whey, whether or not concentrated*

0404 1048  
0404 1052  
0404 1054  
0404 1056  
0404 1058  
0404 1062  
0404 1072  
0404 1074  
0404 1076  
0404 1078  
0404 1082  
0404 1084

*Cheese and curd*

04061020  
04061080  
04062090  
04063010  
04063031  
04063039  
04063090  
04064090  
04069001  
04069021  
04069050  
04069069  
04069078  
04069086  
04069087

04069088  
04069093  
04069099

*Birds' eggs, in shell, fresh, preserved or cooked*

0407 0011  
0407 0019  
0407 0030

*Birds' eggs, not in shell, and egg yolks, fresh*

0408 1180  
0408 1981  
0408 1989  
0408 9180  
0408 9980

*Natural honey*

0409 00 00

*Tomatoes, fresh or chilled*

07020015  
07020020  
07020025  
07020030  
07020035  
07020040  
07020045  
07020050

*Cucumbers and gherkins, fresh or chilled*

07070010  
07070015  
07070020  
07070025  
07070030  
07070035  
07070040  
07070090

*Other vegetables, fresh or chilled*

07091010  
07091020  
0709 2000  
0709 9039  
07099075  
07099077  
07099079

*Vegetables provisionally preserved*

0711 20 90

*Dried vegetables, whole, cut, sliced, broken*

0712 90 19

*Manioc, arrowroot, salep, Jerusalem artichokes*

0714 1010

0714 1091

0714 1099

0714 2090

*Citrus fruit, fresh or dried*

08051037(2)

08051038(2)

08051039(2)

08051042(2)

08051046(2)

0805 1082

0805 1084

0805 1086

08052011

08052013

08052015

08052017

08052019

08052021(10)

08052023(10)

08052025(10)

08052027(10)

08052029(10)

08052031

08052033

08052035

08052037

08052039

*Grapes, fresh or dried*

0806 10 21

0806 10 29 (4)

08061030

08061050

08061061

08061069

0806 10 93

*Apricots, cherries, peaches (including nectarines)*

08091020

08091030  
08091040  
08092011  
08092021  
08092031  
08092039  
08092041  
08092049  
08092051  
08092059  
08092061  
08092069  
08092071  
08092079  
08093021  
08093029  
08093031  
08093039  
08093041  
08093049  
08094020  
08094030

*Other fruit, fresh*

0810 1010  
0810 1080  
0810 2010

*Fruit and nuts, uncooked or cooked by steaming*

0811 1011  
0811 1019

*Wheat and meslin*

1001 1000  
1001 9091  
1001 9099

*Rye*

1002 00 00

*Barley*

1003 0010

1003 0090

*Oats*

1004 00 00

*Buckwheat, millet and canary seed; other cereals*

1008 90 10

*Wheat or meslin flour*

1101 0011

1101 0015

1101 0090

*Cereal flours other than of wheat or meslin*

1102 1000

1102 9010

1102 9030

1102 9090

*Cereal groats, meal and pellets*

1103 1110

1103 1190

1103 1200

1103 1910

1103 1930

1103 1990

1103 2100

1103 2910

1103 2920

1103 2930

1103 2990

*Cereal grains otherwise worked*

1104 1110

1104 1190

1104 1210

1104 1290

1104 1910

1104 1930

1104 1999

1104 2110

1104 2130

1104 2150

1104 2190  
1104 2199  
1104 2220  
1104 2230  
1104 2250  
1104 2290  
1104 2292  
1104 2299  
1104 2911  
1104 2915  
1104 2919  
1104 2931  
1104 2935  
1104 2939  
1104 2951  
1104 2955  
1104 2959  
1104 2981  
1104 2985  
1104 2989  
1104 3010

*Flour, meal and powder of the dried leguminous vegetables*

1106 2010  
1106 2090

*Malt, whether or not roasted*

1107 1011  
1107 1019  
1107 1091  
1107 1099  
1107 2000

*Locust beans, seaweeds and other algae, sugar beet*

1212 9120  
1212 9180

*Pig fat (including lard) and poultry fat*

1501 00 19

*Olive oil and its fractions, whether or not refined*

1509 1010  
1509 1090  
1509 9000

*Other oils and their fractions*

1510 0010  
1510 0090

*Degras*

1522 0031

1522 0039

*Sausages and similar products, of meat, meat offal*

1601 0091

1601 0099

*Other prepared or preserved meat, meat offal*

1602 1000

1602 2090

1602 3211

1602 3921

1602 4110

1602 4210

1602 4911

1602 4913

1602 4915

1602 4919

1602 4930

1602 4950

1602 4990

1602 5031

1602 5039

1602 5080

1602 9010

1602 9041

1602 9051

1602 9069

1602 9074

1602 9078

1602 9098

*Other sugars, including chemically pure lactose*

1702 1100

1702 1900

*Pasta, whether or not cooked or stuffed*

1902 20 30

*Jams, fruit jellies, marmalades, fruit or nut puree*

2007 1099

2007 9190

2007 9991

2007 9998

*Fruit, nuts and other edible parts of plants*

2008 2011

2008 2031  
2008 3019  
2008 3031  
2008 3079  
2008 3091  
2008 3099  
2008 4019  
2008 4031  
2008 5011  
2008 5019  
2008 5031  
2008 5039  
2008 5051  
2008 5059  
2008 6019  
2008 6051  
2008 6061  
2008 6071  
2008 6091  
2008 7019  
2008 7051  
2008 8019  
2008 9216  
2008 9218  
2008 9921  
2008 9932  
2008 9933  
2008 9934  
2008 9937  
2008 9943

*Fruit juices (including grape must)*

2009 1111  
2009 1911  
2009 2011  
2009 3011  
2009 3059  
2009 4011  
2009 5010  
2009 5090  
2009 8011  
2009 8032  
2009 8033  
2009 8035  
2009 9011  
2009 9021  
2009 9031

*Food preparations not elsewhere specified*

2106 90 51

*Wine of fresh grapes, including fortified wines*

2204 1019

2204 1099

2204 2110

2204 2181

2204 2182

2204 2198

2204 2199

2204 2910

2204 2958

2204 2975

2204 2998

2204 2999

2204 3010

2204 3092

2204 3094

2204 3096

2204 3098

*Undenatured ethyl alcohol*

2208 20 40

*Bran, sharps and other residues*

2302 3010

2302 3090

2302 4010

2302 4090

*Oil-cake and other solid residues*

2306 90 19

*Preparations of a kind used in animal feeding*

2309 1013

2309 1015

2309 1019

2309 1033

2309 1039

2309 1051

2309 1053

2309 1059

2309 1070

2309 9033

2309 9035

2309 9039

2309 9043  
2309 9049  
2309 9051  
2309 9053  
2309 9059  
2309 9070

*Albumins*

3502 1190  
3502 1990  
3502 2091  
3502 2099

*Agricultural Products (4)*

*Buttermilk, curdled milk and cream, yogurt, kephir*

0403 1051  
0403 1053  
0403 1059  
0403 1091  
0403 1093  
0403 1099  
0403 9071  
0403 9073  
0403 9079  
0403 9091  
0403 9093  
0403 9099

*Butter and other fats and oils derived from milk*

0405 2010  
0405 2030

*Vegetable saps and extracts; pectic substances*

1302 2010  
1302 2090

*Margarine*

1517 1010  
1517 9010

*Other sugars, including chemically pure lactose*

1702 5000  
1702 9010

*Sugar confectionery (including white chocolate)*

1704 1011  
1704 1019

1704 1091  
1704 1099  
1704 9010  
1704 9030  
1704 9051  
1704 9055  
1704 9061  
1704 9065  
1704 9071  
1704 9075  
1704 9081  
1704 9099

*Chocolate and other food preparations*

1806 1015  
1806 1020  
1806 1030  
1806 1090  
1806 2010  
1806 2030  
1806 2050  
1806 2070  
1806 2080  
1806 2095  
1806 3100  
1806 3210  
1806 3290  
1806 9011  
1806 9019  
1806 9031  
1806 9039  
1806 9050  
1806 9060  
1806 9070  
1806 9090

*Malt extract; food preparations of flour, meal*

1901 1000  
1901 2000  
1901 9011  
1901 9019  
1901 9099

*Pasta, whether or not cooked or stuffed*

1902 1100  
1902 1910  
1902 1990  
1902 2091

1902 2099  
1902 3010  
1902 3090  
1902 4010  
1902 4090

*Tapioca and substitutes*

1903 00 00

*Prepared foods*

1904 1010  
1904 1030  
1904 1090  
1904 2010  
1904 2091  
1904 2095  
1904 2099  
1904 9010  
1904 9090

*Bread, pastry, cakes, biscuits*

1905 1000  
1905 2010  
1905 2030  
1905 2090  
1905 3011  
1905 3019  
1905 3030  
1905 3051  
1905 3059  
1905 3091  
1905 3099  
1905 4010  
1905 4090  
1905 9010  
1905 9020  
1905 9030  
1905 9040  
1905 9045  
1905 9055  
1905 9060  
1905 9090

*Vegetables, fruit, nuts*

2001 90 40

*Other vegetables*

2004 10 91

*Other vegetables*

2005 20 10

*Fruit, nuts and other edible parts of plants*

2008 9985

2008 9991

*Fruit juices (including grape must)*

2009 80 69

*Extracts, essences and concentrates, of coffee*

2101 1111

2101 1119

2101 1292

2101 1298

2101 2098

2101 3011

2101 3019

2101 3091

2101 3099

*Yeasts (active or inactive)*

2102 1010

2102 1031

2102 1039

2102 1090

2102 2011

*Sauces and preparations therefore; mixed condiments*

2103 20 00

*Ice cream and other edible ice*

2105 0010

2105 0091

2105 0099

*Food preparations not elsewhere specified or included*

2106 1020

2106 1080

2106 9010

2106 9020

2106 9098

*Waters, including mineral waters and aerated water*

2202 9091

2202 9095

2202 9099

*Vinegar and substitutes for vinegar*

2209 0011

2209 0019  
2209 0091  
2209 0099

*Acyclic alcohols and their halogenated derivatives*

2905 4300  
2905 4411  
2905 4419  
2905 4491  
2905 4499  
2905 4500

*Mixtures of odoriferous substances and mixtures*

3302 1010  
3302 1021  
3302 1029

*Finishing agents, dye carriers*

3809 1010  
3809 1030  
3809 1050  
3809 1090

*Prepared binders for foundry moulds or cores*

3824 6011  
3824 6019  
3824 6091  
3824 6099

*Agricultural Products (5)*

*Cut flowers and flower buds*

06031015  
06031029  
06031051  
06031065  
06039000

*Fruit and nuts, uncooked or cooked by steaming*

0811 10 90

*Fruit, nuts and other edible parts of plants*

20084051  
20084059  
20084071  
20084079  
20084091  
20084099  
20085061

20085069  
20085071  
20085079  
20085092  
20085094  
20085099  
20087061  
20087069  
20087071  
20087079  
20087092  
20087094  
20087099  
20089259  
20089272  
20089274  
20089278  
20089298

*Fruit juices (including grape must)*

20091199  
20094030  
20097011  
20097019  
20097030  
20097091  
20097093  
20097099

*Wine of fresh grapes, including fortified wines*

22042179  
22042180  
22042183  
22042184

*Agricultural Products (6)*

*Live bovine animals*

0102 9005  
0102 9021  
0102 9029  
0102 9041  
0102 9049  
0102 9051  
0102 9059  
0102 9061  
0102 9069  
0102 9071  
0102 9079

*Meat of bovine animals, fresh or chilled:*

0201 1000  
0201 2020  
0201 2030  
0201 2050  
0201 2090  
0201 3000

*Meat of bovine animals, frozen*

0202 1000  
0202 2010  
0202 2030  
0202 2050  
0202 2090  
0202 3010  
0202 3050  
0202 3090

*Edible offal of bovine animals, swine, sheep, goats*

0206 1095  
0206 2991  
0206 2999

*Meat and edible meat offal, salted, in brine*

0210 2010  
0210 2090  
0210 9041  
0210 9049  
0210 9090

*Milk and cream, concentrated*

0402 1011  
0402 1019  
0402 1091  
0402 1099  
0402 2111  
0402 2117  
0402 2119  
0402 2191  
0402 2199  
0402 2911  
0402 2915  
0402 2919  
0402 2991  
0402 2999

*Buttermilk, curdled milk and cream, yogurt, kephir*

0403 9011

0403 9013  
0403 9019  
0403 9031  
0403 9033  
0403 9039

*Whey, whether or not concentrated*

0404 1002  
0404 1004  
0404 1006  
0404 1012  
0404 1014  
0404 1016  
0404 1026  
0404 1028  
0404 1032  
0404 1034  
0404 1036  
0404 1038  
0404 9021  
0404 9023  
0404 9029  
0404 9081  
0404 9083  
0404 9089

*Butter and other fats and oils derived from milk*

0405 1011  
0405 1030  
0405 1050  
0405 1090  
0405 2090  
0405 9010  
0405 9090

*Cut flowers and flower buds*

0603 1011  
0603 1013  
0603 1021  
0603 1025  
0603 1053

*Other vegetables, fresh or chilled*

0709 90 60

*Vegetables (uncooked or cooked by steaming or boiling)*

0710 40 00

*Vegetables provisionally preserved*

0711 90 30

*Bananas, including plantains, fresh or dried*

0803 00 19

*Citrus fruit, fresh or dried*

08051001

08051005

08051009

08051011

08051015(2)

08051019(2)

08051021(2)

08051025

08051029

08051031

08051033

08051035

08051037(9)

08051038(9)

08051039(9)

08051042(9)

0805 10 44

0805 10 46 (9)

08051051(2)

08051055(2)

08051059(2)

08051061(2)

08051065(2)

08051069(2)

08053020(2)

08053030(2)

08053040(2)

*Grapes, fresh or dried*

0806 10 40

*Apples, pears and quinces, fresh*

08081051

08081053

08081059

08081061

08081063

08081069  
08081071  
08081073  
08081079  
08081092  
08081094  
08081098  
08082031  
08082037  
08082041  
08082047  
08082051  
08082057  
08082067

*Maize (corn)*

1005 1090  
1005 9000

*Rice*

1006 1010  
1006 1021  
1006 1023  
1006 1025  
1006 1027  
1006 1092  
1006 1094  
1006 1096  
1006 1098  
1006 2011  
1006 2013  
1006 2015  
1006 2017  
1006 2092  
1006 2094  
1006 2096  
1006 2098  
1006 3021  
1006 3023  
1006 3025  
1006 3027  
1006 3042  
1006 3044  
1006 3046  
1006 3048  
1006 3061  
1006 3063

1006 3065  
1006 3067  
1006 3092  
1006 3094  
1006 3096  
1006 3098  
1006 4000

*Grain sorghum*

1007 0010  
1007 0090

*Cereal flours other than of wheat or meslin*

1102 2010  
1102 2090  
1102 3000

*Cereal groats, meal and pellets*

1103 1310  
1103 1390  
1103 1400  
1103 2940  
1103 2950

*Cereal grains otherwise worked*

1104 1950  
1104 1991  
1104 2310  
1104 2330  
1104 2390  
1104 2399  
1104 3090

*Starches; inulin*

1108 1100  
1108 1200  
1108 1300  
1108 1400  
1108 1910  
1108 1990  
1108 2000

*Wheat gluten, whether or not dried*

1109 00 00

*Other prepared or preserved meat, meat offal*

1602 5010

1602 9061

*Cane or beet sugar and chemically pure sucrose*

1701 1110

1701 1190

1701 1210

1701 1290

1701 9100

1701 9910

1701 9990

*Other sugars, including chemically pure lactose*

1702 2010

1702 2090

1702 3010

1702 3051

1702 3059

1702 3091

1702 3099

1702 4010

1702 4090

1702 6010

1702 6090

1702 9030

1702 9050

1702 9060

1702 9071

1702 9075

1702 9079

1702 9080

1702 9099

*Vegetables, fruit, nuts and other edible parts*

2001 90 30

*Tomatoes prepared or preserved*

2002 1010

2002 1090

2002 9011

2002 9019

2002 9031

2002 9039

2002 9091

2002 9099

*Other vegetables prepared or preserved*

2004 90 10

*Other vegetables prepared or preserved*

2005 6000

2005 8000

*Jams, fruit jellies, marmalades, fruit or nut puree*

2007 1010

2007 9110

2007 9130

2007 9910

2007 9920

2007 9931

2007 9933

2007 9935

2007 9939

2007 9951

2007 9955

2007 9958

*Fruit, nuts and other edible parts of plants*

2008 3055

2008 3075

2008 9251

2008 9276

2008 9292

2008 9293

2008 9294

2008 9296

2008 9297

*Fruit juices (including grape must)*

2009 40 93

2009 6011

2009 6019

2009 6051

2009 6059

2009 6071

2009 6079

2009 6090

2009 8071

2009 9049

2009 9071

*Food preparations not elsewhere specified or included*

2106 9030

2106 9055

2106 9059

*Wine of fresh grapes, including fortified wines*

2204 2194  
2204 2962  
2204 2964  
2204 2965  
2204 2983  
2204 2984  
2204 2994

*Vermouth and other wine of fresh grapes*

2205 1010  
2205 1090  
2205 9010  
2205 9090

*Undenatured ethyl alcohol*

2207 1000  
2207 2000

*Undenatured ethyl alcohol*

2208 4010  
2208 4090  
2208 9091  
2208 9099

*Bran, sharps and other residues*

2302 1010  
2302 1090  
2302 2010  
2302 2090

*Residues of starch manufacture and similar residues*

2303 10 11

*Dextrins and other modified starches*

3505 1010  
3505 1090  
3505 2010  
3505 2030  
3505 2050  
3505 2090

*Agricultural Products (7)*

*Cheese and curd*

0406 2010

0406 4010  
0406 4050  
0406 9002  
0406 9003  
0406 9004  
0406 9005  
0406 9006  
0406 9007  
0406 9008  
0406 9009  
0406 9012  
0406 9014  
0406 9016  
0406 9018  
0406 9019  
0406 9023  
0406 9025  
0406 9027  
0406 9029  
0406 9031  
0406 9033  
0406 9035  
0406 9037  
0406 9039  
0406 9061  
0406 9063  
0406 9073  
0406 9075  
0406 9076  
0406 9079  
0406 9081  
0406 9082  
0406 9084  
0406 9085

*Wine of fresh grapes, including fortified wines*

2204 1011  
2204 1091  
2204 2111  
2204 2112  
2204 2113  
2204 2117  
2204 2118  
2204 2119  
2204 2122  
2204 2124  
2204 2126  
2204 2127  
2204 2128

2204 2132  
2204 2134  
2204 2136  
2204 2137  
2204 2138  
2204 2142  
2204 2143  
2204 2144  
2204 2146  
2204 2147  
2204 2148  
2204 2162  
2204 2166  
2204 2167  
2204 2168  
2204 2169  
2204 2171  
2204 2174  
2204 2176  
2204 2177  
2204 2178  
2204 2187  
2204 2188  
2204 2189  
2204 2191  
2204 2192  
2204 2193  
2204 2195  
2204 2196  
2204 2197  
2204 2912  
2204 2913  
2204 2917  
2204 2918  
2204 2942  
2204 2943  
2204 2944  
2204 2946  
2204 2947  
2204 2948  
2204 2971  
2204 2972  
2204 2981  
2204 2982  
2204 29 87  
2204 29 88  
2204 29 89  
2204 29 91

2204 29 92  
2204 29 93  
2204 29 95  
2204 29 96  
2204 29 97

*Undenatured ethyl alcohol*

2208 20 12  
2208 20 14  
2208 20 26  
2208 20 27  
2208 20 62  
2208 20 64  
2208 20 86  
2208 20 87  
2208 30 11  
2208 30 19  
2208 30 32  
2208 30 38  
2208 30 52  
2208 30 58  
2208 30 72  
2208 30 78  
2208 90 41  
2208 90 45  
2208 90 52

*Footnotes*

- (1) (16/5-15/9)
- (2) (1/6-15/10)
- (3) (1/1-31/5) Excluding Emperor variety
- (4) Emperor variety or (1/6-31/12)
- (5) (1/1-31/3)
- (6) (1/10-31/12)
- (7) (1/4-31/12)
- (8) (1/1-30/9)
- (9) (16/10-31/5)
- (10)(16/9-15/5)

## Appendix 8

### Fishery products to which Article 6(4) of this Protocol shall temporarily not be applicable

Fish Products (1)

CN code 96

*Live fish*

0301 1090

0301 9200

0301 9911

*Fish, fresh or chilled, excluding fish fillets*

0302 1200

0302 3110

0302 3210

0302 3310

0302 3911

0302 3919

0302 6600

0302 6921

*Fish, frozen, excluding fish fillets*

0303 1000

0303 2200

0303 4111

0303 4113

0303 4119

0303 4212

0303 4218

0303 4232

0303 4238

0303 4252

0303 4258

0303 4311

0303 4313

0303 4319

0303 4921

0303 4923

0303 4929

0303 4941

0303 4943

0303 4949

0303 7600

0303 7921

0303 7923

0303 7929

*Fish fillets and other fish meat*

0304 1013

0304 2013

*Pasta, whether or not cooked or stuffed*

1902 20 10

Fish Products (2)

*Live fish*

0301 9110

0301 9300

0301 9919

*Fish, fresh or chilled, excluding fish fillets*

0302 1110

0302 1900

0302 2110

0302 2130

0302 2200

0302 6200

0302 6300

0302 6520

0302 6550

0302 6590

0302 6911

0302 6919

0302 6931

0302 6933

0302 6941

0302 6945

0302 6951

0302 6985

0302 6986

0302 6992

0302 6999

0302 7000

*Fish, frozen, excluding fish fillets*

0303 2110

0303 2900

0303 3110

0303 3130

0303 3300

0303 3910

0303 7200

0303 7300

0303 7520

0303 7550  
0303 7590  
0303 7911  
0303 7919  
0303 7935  
0303 7937  
0303 7945  
0303 7951  
0303 7960  
0303 7962  
0303 7983  
0303 7985  
0303 7987  
0303 7992  
0303 7993  
0303 7994  
0303 7996  
0303 8000

*Fish fillets and other fish meat*

0304 1019  
0304 1091  
0304 2019  
0304 2021  
0304 2029  
0304 2031  
0304 2033  
0304 2035  
0304 2037  
0304 2041  
0304 2043  
0304 2061  
0304 2069  
0304 2071  
0304 2073  
0304 2087  
0304 2091  
0304 9010  
0304 9031  
0304 9039  
0304 9041  
0304 9045  
0304 9057  
0304 9059  
0304 9097

*Fish, dried, salted or in brine; smoked fish*

0305 4200

0305 5950  
0305 5970  
0305 6300  
0305 6930  
0305 6950  
0305 6990

*Crustaceans, whether in shell or not, live, fresh*

0306 1110  
0306 1190  
0306 1210  
0306 1290  
0306 1310  
0306 1390  
0306 1410  
0306 1430  
0306 1490  
0306 1910  
0306 1990  
0306 2100  
0306 2210  
0306 2291  
0306 2299  
0306 2310  
0306 2390  
0306 2410  
0306 2430  
0306 2490  
0306 2910  
0306 2990

*Molluscs, whether in shell or not, live, fresh*

0307 1090  
0307 2100  
0307 2910  
0307 2990  
0307 3110  
0307 3190  
0307 3910  
0307 3990  
0307 4110  
0307 4191  
0307 4199  
0307 4901  
0307 4911  
0307 4918  
0307 4931  
0307 4933  
0307 4935

0307 4938  
0307 4951  
0307 4959  
0307 4971  
0307 4991  
0307 4999  
0307 5100  
0307 5910  
0307 5990  
0307 9100  
0307 9911  
0307 9913  
0307 9915  
0307 9918  
0307 9990

*Prepared or preserved fish; caviar and caviar substitutes*

1604 1100  
1604 1390  
1604 1511  
1604 1519  
1604 1590  
1604 1910  
1604 1950  
1604 1991  
1604 1992  
1604 1993  
1604 1994  
1604 1995  
1604 1998  
1604 2005  
1604 2010  
1604 2030  
1604 3010  
1604 3090

*Crustaceans, molluscs and other aquatic invertebra*

1605 1000  
1605 2010  
1605 2091  
1605 2099  
1605 3000  
1605 4000  
1605 9011  
1605 9019  
1605 9030  
1605 9090

Fish Products (3)

*Live fish*

0301 91 90

*Fish, fresh or chilled, excluding fish fillets*

0302 11 90

*Fish, frozen, excluding fish fillets*

0303 21 90

*Fish fillets and other fish meat*

0304 1011

0304 2011

0304 2057

0304 2059

0304 9047

0304 9049

*Prepared or preserved fish; caviar and caviar substitutes*

1604 13 11

Fish Products (4)

*Live fish*

0301 99 90

*Fish, fresh or chilled, excluding fish fillets*

0302 2190

0302 2300

0302 2910

0302 2990

0302 3190

0302 3290

0302 3390

0302 3991

0302 3999

0302 4005

0302 4098

0302 5010

0302 5090

0302 6110

0302 6130

0302 6190

0302 6198

0302 6405

0302 6498

0302 6925

0302 6935  
0302 6955  
0302 6961  
0302 6975  
0302 6987  
0302 6991  
0302 6993  
0302 6994  
0302 6995

*Fish, frozen, excluding fish fillets*

0303 3190  
0303 3200  
0303 3920  
0303 3930  
0303 3980  
0303 4190  
0303 4290  
0303 4390  
0303 4990  
0303 5005  
0303 5098  
0303 6011  
0303 6019  
0303 6090  
0303 7110  
0303 7130  
0303 7190  
0303 7198  
0303 7410  
0303 7420  
0303 7490  
0303 7700  
0303 7931  
0303 7941  
0303 7955  
0303 7965  
0303 7971  
0303 7975  
0303 7991  
0303 7995

*Fish fillets and other fish meat*

0304 1031  
0304 1033  
0304 1035  
0304 1038  
0304 1094

0304 1096  
0304 1098  
0304 2045  
0304 2051  
0304 2053  
0304 2075  
0304 2079  
0304 2081  
0304 2085  
0304 2096  
0304 9005  
0304 9020  
0304 9027  
0304 9035  
0304 9038  
0304 9051  
0304 9055  
0304 9061  
0304 9065

*Fish, dried, salted or in brine; smoked fish*

0305 1000  
0305 2000  
0305 3011  
0305 3019  
0305 3030  
0305 3050  
0305 3090  
0305 4100  
0305 4910  
0305 4920  
0305 4930  
0305 4945  
0305 4950  
0305 4980  
0305 5110  
0305 5190  
0305 5911  
0305 5919  
0305 5930  
0305 5960  
0305 5990  
0305 6100  
0305 6200  
0305 6910  
0305 6920

*Crustaceans, whether in shell or not, live, fresh*

0306 1330  
0306 1930  
0306 2331  
0306 2339  
0306 2930

*Prepared or preserved fish; caviar and caviar substitutes*

1604 12 10  
1604 12 91  
1604 12 99  
1604 14 12  
1604 14 14  
1604 14 16  
1604 14 18  
1604 14 90  
1604 19 31  
1604 19 39  
1604 20 70

*Fish Products (5)*

*Fish, fresh or chilled, excluding fish fillets*

0302 69 65  
0302 69 81

*Fish, frozen, excluding fish fillets*

0303 78 10  
0303 78 90  
0303 79 81

*Fish fillets and other fish meat*

0304 20 83

*Prepared or preserved fish; caviar and caviar substitutes*

1604 13 19  
1604 16 00  
1604 20 40  
1604 20 50  
1604 20 90

## Appendix 9

### Neighbouring developing countries

For the implementation of Article 6(12) of this Protocol, the expression 'neighbouring developing country belonging to a coherent geographical entity' shall refer to the following list of countries:

Africa:	Algeria, Egypt, Libya, Morocco, Tunisia;
Caribbean:	Colombia, Costa Rica, Cuba, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Venezuela.

## Appendix 10

### Products to which the provisions of Articles 6(4), (8) and (11) of this Protocol shall not be applicable

CN code	Description
1701	Cane or beet sugar and chemically pure sucrose, in solid form.
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.
1704 90 99	Sugar confectionery (including white chocolate), not containing cocoa: <div style="margin-left: 40px;">other:  <div style="margin-left: 40px;">other:  <div style="margin-left: 40px;">other:  <div style="margin-left: 40px;">other:  <div style="margin-left: 40px;">other:</div> </div> </div> </div> </div>

	<ul style="list-style-type: none"> <li>— extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:</li> <li>— preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:</li> <li>— — — — — other</li> </ul>
2101 20 98	<ul style="list-style-type: none"> <li>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:</li> <li>— 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:</li> <li>— — — — — preparations:</li> <li>— — — — — other</li> </ul>
2106 90 59	<ul style="list-style-type: none"> <li>Food preparations not elsewhere specified or included:</li> <li>— — — — — other:</li> <li>— — — — — flavoured or coloured sugar syrups:</li> <li>— — — — — other:</li> <li>— — — — — other</li> </ul>
2106 90 98	<ul style="list-style-type: none"> <li>Food preparations not elsewhere specified or included:</li> <li>— — — — — other:</li> <li>— — — — — other:</li> <li>— — — — — other</li> </ul>
3302 10 29	<ul style="list-style-type: none"> <li>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:</li> <li>— of a kind used in the food or drink industries:</li> <li>— — of the type used in the drink industries:</li> <li>— — — preparations containing all flavouring agents characterising a beverage:</li> <li>— — — — — other:</li> <li>— — — — — other</li> </ul>

ex 1006	Rice other than rice under code 1006 10 10
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## Appendix 11

### Overseas countries and territories

Within the meaning of this Protocol ‘overseas countries and territories’ shall mean the countries and territories listed below:

(This list does not prejudice the status of these countries and territories, or future changes in their status.)

1. Country having special relations with the Kingdom of Denmark:

Greenland.

2. Overseas territories of the French Republic:

New Caledonia and Dependencies,

French Polynesia,

French Southern and Antarctic Territories,

Wallis and Futuna Islands.

3. Territorial collectivities of the French Republic:

Saint Pierre and Miquelon.

4. Caribbean part of the Kingdom of the Netherlands:

Aruba,

Bonaire,

Curaçao,

Saba,

Sint Eustatius,

Sint Maarten.

5. British overseas countries and territories:

Anguilla,

Cayman Islands,

Falkland Islands,

South Georgia and South Sandwich Islands,

Montserrat,

Pitcairn,

Saint Helena, Ascension Island, Tristan da Cunha,

British Antarctic Territory,

British Indian Ocean Territory,

Turks and Caicos Islands,

British Virgin Islands.

**Appendix 12**  
**Eligible ACP States**

Antigua and Barbuda

The Commonwealth of the Bahamas

Barbados

Belize

The Republic of Botswana

The Republic of Côte D'Ivoire

The Commonwealth of Dominica

The Dominican Republic

The Republic of Fiji

The Republic of Ghana

Grenada

The Cooperative Republic of Guyana

Jamaica

The Republic of Kenya

The Kingdom of Lesotho

The Republic of Madagascar

The Republic of Mauritius

The Republic of Mozambique

The Republic of Namibia

The Independent State of Papua New Guinea

Federation of Saint Kitts and Nevis

Saint Lucia

Saint Vincent and the Grenadines

The Republic of Seychelles

The Republic of Suriname

The Kingdom of eSwatini

The Republic of Trinidad and Tobago

The Republic of Zimbabwe

INTERIM PROTOCOL 2B CONCERNING THE DEFINITION OF THE CONCEPT OF  
'ORIGINATING PRODUCTS' AND METHODS OF ADMINISTRATIVE COOPERATION WITH  
RESPECT TO PRODUCTS IMPORTED TO CAMEROON FROM THE UNITED KINGDOM".

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<b>CHAPTER I</b>	<b>GENERAL PROVISIONS</b>
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## CHAPTER I GENERAL PROVISIONS

### *Article 1*

This Protocol 2B (referred to in this Protocol 2B as "this Protocol") specifies the rules of origin and the methods of administrative cooperation applicable to determining whether goods are considered as "originating" from the United Kingdom for the purposes of the Agreement when exported to Cameroon.

### *Article 2*

For the purposes of this Protocol, the following definitions are applicable:

- 1) 'chapters' and 'headings': the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as 'the Harmonized System' or 'HS';
- 2) 'classified': the classification of a product or material under a particular heading;
- 3) 'consignment': products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- 4) 'manufacture': any kind of working or processing including assembly or specific operations;
- 5) 'goods': both materials and products;
- 6) 'material': any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- 7) 'product': the product being manufactured, even if it is intended for later use in another manufacturing operation;
- 8) 'ex-works price': the price paid for the product ex works to the manufacturer in the United Kingdom or in Cameroon in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- 9) "maximum proportion of non originating materials": the maximum proportion of non originating materials allowed for it to be considered that there has been sufficient working or processing to confer the status of an originating product. It can be expressed in terms of a percentage of the net weight of the said materials used, classified in a group of chapters, a chapter, a heading or a specific sub heading;
- 10) 'OCT': the countries and territories mentioned in Appendix VII;
- 11) 'territories': include territorial waters;

- 12) 'added value': the ex-works price minus the customs value of materials imported into either the United Kingdom or Cameroon ;
- 13) 'customs value': the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- 14) 'value of materials': the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the territory concerned;
- 15) 'value of originating materials': the value of such materials as defined in point 14 applied *mutatis mutandis*.

## CHAPTER II

### DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

#### *Article 3*

The following products shall be considered as originating in the United Kingdom, for the purpose of this Agreement:

- (a) products wholly obtained in the United Kingdom within the meaning of Article 4 of this Protocol;
- (b) products obtained in the United Kingdom incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the United Kingdom within the meaning of Article 5 of this Protocol.

#### *Article 4*

1. The following shall be considered as wholly obtained in the United Kingdom:
  - (a) live animals born and raised there;
  - (b) mineral products extracted from their soil or from their sea or ocean bed;
  - (c) vegetable products harvested there;
  - (d) products from live animals raised there;
  - (e) products obtained by hunting or fishing conducted there, as well as products of aquaculture, including mariculture, where the fish are born and raised there from fresh eggs, larvae or alevin;
  - (f) products of sea fishing and other products taken from the sea outside the territorial waters of the United Kingdom by its vessels;
  - (g) products made aboard its factory ships exclusively from products covered by point (f);
  - (h) used articles collected there fit only for the recovery of raw materials;
  - (i) waste and scrap resulting from manufacturing operations conducted there;
  - (j) products extracted from the soil or subsoil;

- (k) goods produced there exclusively from the products specified in points (a) to (j).
2. The terms '*its vessels*' and '*its factory ships*' shall apply only to vessels and factory ships:
- (a) which are matriculated or registered in the United Kingdom;
  - (b) which sail under the flag of the United Kingdom;
  - (c) which are at least fifty percent (50 %) owned by nationals of the United Kingdom or a Member State of the European Union or thirty percent (30%) owned by nationals of Cameroon; or are owned by companies:
    - which have their head offices and their main places of business in the United Kingdom, in a Member State of the European Union or in Cameroon; and
    - which are at least fifty percent (50%) owned by the United Kingdom and/or one or more of the Member States of the European Union and/or Cameroon and/or their public entities or nationals, or at least thirty percent (30%) owned by Cameroon and/or by its public entities or nationals; and
  - (d) the crew satisfies the requirements specified in paragraph 3 below.
3. The crew must be made up of at least ten percent (10%) of nationals of the United Kingdom, Cameroon or a Member State of the European Union.

#### **Article 5**

1. For the purposes of this Protocol, products which are not wholly obtained shall be considered to be sufficiently worked or processed when the conditions set out in the list in Appendix II are fulfilled.
2. The conditions referred to in Appendix II indicate, for all products covered by this Protocol, the working or processing which must be carried out on non-originating materials used in manufacturing these products and apply only in relation to such materials.
3. If a product, which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.
4. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in Appendix II, should not be used in the manufacture of a given product may nevertheless be used, provided that:
  - (a) their total value does not exceed 10 per cent of the ex-works price of the product for products from the United Kingdom; and
  - (b) the application of paragraph (a) above does not result in exceeding the percentages given in the list for the maximum value of non-originating materials.
5. The provisions of paragraph 4 above shall not apply to products falling within chapters 50 to 63 of the Harmonised System.

#### **Article 6**

1. The following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 5 are satisfied:

- (a) operations to ensure the preservation of products in good condition during transport and storage;
- (b) breaking up and assembly of packages;
- (c) the washing, the cleaning, the removal of dust, the elimination of oxide, oil, paint or other coating;
- (d) the ironing or pressing of textiles;
- (e) simple operations of painting or polishing;
- (f) husking, partial or total bleaching, polishing and glazing of cereals and rice;
- (g) operations to colour sugar or form sugar lumps; partial or total milling of crystalized sugar;
- (h) peeling, stoning and shelling of fruits and vegetables;
- (i) sharpening, simple crushing or simple cutting;
- (j) riddling, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags in simple packaging operations;
- (l) affixing or printing of marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any other material;
- (n) simple assembly of parts to constitute a complete product or the disassembly of products into parts;
- (o) a combination of two or more of the operations specified in points (a) to (n);
- (p) slaughter of animals.

2. All the operations carried out in either the United Kingdom or in Cameroon on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

#### ***Article 7***

1. Materials originating in Cameroon, the European Union and the OCT shall be considered as materials originating in the United Kingdom when incorporated into a product obtained there. It shall not be necessary for such materials to have undergone sufficient working or processing, provided they have undergone working or processing beyond that referred to in Article 6.

2. Working or processing carried out in Cameroon, the European Union and the OCT shall be considered as having been carried out in the United Kingdom when the materials undergo subsequent working or processing in the United Kingdom beyond that referred to in Article 6.

3. When the working or processing carried out in the United Kingdom does not go beyond the operations referred to in Article 6, the product can only be considered

to be originating in the United Kingdom if the value added there is higher than the value of materials used originating in any of the other countries or territories. If that is not the case, the product is considered to originate in the country or territory that provided the highest value of originating materials used in the processing of the product.

4. In determining whether, for the purposes of paragraph 1, materials/products originate:
  - (a) in the OCT or the EU, the provisions of this Protocol shall apply *mutatis mutandis*;
  - (b) in Cameroon, the provisions of Protocol 2A shall apply.

#### ***Article 8***

1. The unit of qualification for the application of this Protocol shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonised System. Accordingly:
  - (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole shall constitute the unit of qualification;
  - (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each product shall be taken individually when this Protocol is applied.
2. Where, under General Rule 5 of the Harmonised System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

#### ***Article 9***

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

#### ***Article 10***

Sets, as defined in General Rule 3 of the Harmonised System, shall be regarded as originating when all the component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 10 per cent, for the United Kingdom, of the ex-works price of the set.

#### ***Article 11***

In order to determine whether a product originates, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;

- (c) machines and tools;
- (d) goods which do not enter and which are not intended to enter into the final composition of the product.

### **CHAPTER III TERRITORIAL REQUIREMENTS**

#### ***Article 12***

1. The conditions set out in Chapter II relating to the acquisition of originating status must be fulfilled without interruption in Cameroon or in the United Kingdom, save as provided in Article 7.
2. If originating goods exported from Cameroon or the United Kingdom to another country are returned, they shall be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
  - (a) the goods returned are the same goods as those exported; and
  - (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

#### ***Article 13***

1.

The preferential treatment provided for in this Protocol shall apply only to products that satisfy the requirements of this Protocol, and are transported directly between the territory of Cameroon, the United Kingdom, the OCT for the purposes of Article 7, or through the territory of the European Union without entering any other territory. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, transshipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition. Originating products may be transported by pipeline across territory other than that of Cameroon or the United Kingdom.
2. Consignments that are transported through the territory of the European Union may undergo operations including unloading, reloading, splitting, storing, labelling, marking or any operation designed to preserve them in good condition provided they remain under the surveillance of the customs authorities in the European Union Member State
3. Evidence that the conditions set out in paragraphs 1 and 2 have been fulfilled shall be supplied to the customs authorities of Cameroon by the production of:
  - (a) a single transport document covering the passage from the United Kingdom through the country of transit; or
  - (b) a certificate issued by the customs authorities of the country of transit:
    - (i) giving an exact description of the products;
    - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships or the other means of transport used; and

- (iii) certifying the conditions under which the products remained in the transit country; or
- (c) failing those, any substantiating documents.

#### **Article 14**

1. Originating products sent from the United Kingdom for exhibition in a country other than those referred to in Article 7 and sold after the exhibition for importation into Cameroon shall benefit on importation from the provisions of this Agreement provided it is shown to the satisfaction of the customs authorities that:
  - (a) an exporter has consigned those products from the United Kingdom to the country in which the exhibition is held and has exhibited them there;
  - (b) the products have been sold or otherwise disposed of by that exporter to a person in Cameroon;
  - (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
  - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
2. A proof of origin shall be issued or made out in accordance with the provisions of Chapter IV and submitted to the customs authorities of Cameroon in the normal manner. The name and address of the exhibition shall be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.
3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products and during which the products remain under customs control.

### **CHAPTER IV PROOF OF ORIGIN**

#### **Article 15**

1. Products originating in the United Kingdom shall, on importation into Cameroon, benefit from the provisions of this Agreement upon submission of either:
  - (a) a movement certificate EUR.1, a specimen of which appears in Appendix III; or
  - (b) in the cases specified in Article 20 paragraph 1 below, a declaration, hereinafter referred to as the 'origin declaration', given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified. The text of the origin declaration appears in Appendix IV.
2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 25 below, benefit from the provisions of this Agreement without it being necessary to submit any of the documents referred to above.

#### **Article 16**

1. A movement certificate EUR.1 shall be issued by the customs authorities or any other empowered authorities of the United Kingdom on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.
2. For that purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which are given in Appendix III. Those forms shall be completed in English in accordance with the provisions of this Protocol. If they are handwritten, they shall be completed in ink in printed characters. The description of the products shall be given in the box reserved for that purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line shall be drawn below the last line of the description, the empty space being crossed through.
3. The exporter applying for the issue of a movement certificate EUR.1 shall at any time, at the request of the customs authorities of the United Kingdom, produce all appropriate documents proving the originating status of the products concerned as well as fulfilment of the other requirements of this Protocol.
4. A movement certificate EUR.1 shall be issued by the customs authorities of the United Kingdom if the products concerned can be considered as products originating in the United Kingdom and fulfil the other requirements of this Protocol.
5. The customs authorities issuing the movement certificate EUR.1 shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For that purpose they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The customs authorities issuing the movement certificate EUR.1 shall also ensure that the forms referred to in paragraph 2 above are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.
6. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the certificate.
7. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

#### ***Article 17***

1. Notwithstanding the provisions of Article 16 above, a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:
  - (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
  - (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.
2. The exporter shall indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.

3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.
4. Movement certificates EUR.1 issued retrospectively shall be endorsed with the following phrase:
  - In French '*DELIVRE A POSTERIORI*' or
  - In English '*ISSUED RETROSPECTIVELY*'
5. The endorsement referred to in paragraph 4 above shall be inserted in the '*Remarks*' box of the movement certificate EUR.1.

#### **Article 18**

1. In the event of the theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate issued in this way shall be endorsed with the following word:
  - In French '*DUPLICATA*'
  - In English '*DUPLICATE*'
3. The endorsement referred to in paragraph 2 above shall be inserted in the '*Remarks*' box of the duplicate movement certificate EUR.1.
4. The duplicate, which shall bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

#### **Article 19**

1. When originating products are placed under the control of a customs office in Cameroon or in the United Kingdom, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 for the purpose of sending all or some of those products elsewhere within Cameroon or the United Kingdom. The replacement movement certificate(s) EUR.1 shall be issued by the customs office under the control of which the products are placed.
2. The issue of the replacement movement certificate(s) EUR.1 shall be endorsed with the following words in French '*CERTIFICAT DE REMPLACEMENT*' or in English '*REPLACEMENT CERTIFICATE*'
3. The endorsement referred to in paragraph 2 above shall be inserted in the '*Remarks*' box of the duplicate movement certificate EUR.1.

#### **Article 20**

1. An origin declaration may be made out:
  - (a) by an approved exporter within the meaning of Article 21 below, or
  - (b) by any exporter for any consignment consisting of one or more packages containing originating products the total value of which does not exceed six thousand Euros (EUR 6 000).
2. An origin declaration may be made out if the products concerned can be considered as products originating in the United Kingdom and fulfil the other requirements of this Protocol.

3. The exporter making out an origin declaration shall at any time, at the request of the customs authorities of the United Kingdom, produce all appropriate documents proving the originating status of the products concerned as well as fulfilment of the other requirements of this Protocol.
4. An origin declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document the declaration the text of which appears in Appendix IV of this Protocol in English using the wording set out in Appendix IV and in accordance with the domestic law of the United Kingdom. If the declaration is handwritten, it shall be written in ink in printed characters.
5. Origin declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 21 below shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any origin declaration which identifies him as if it had been signed in manuscript by him.
6. An origin declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in Cameroon no longer than two (02) years after the importation of the products to which it relates.

#### ***Article 21***

1. The customs authorities of the United Kingdom may authorise any exporter who makes frequent shipments of products under the provisions on trade in goods of the Agreement to make out origin declarations irrespective of the value of the products concerned. An exporter seeking such authorisation shall offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as fulfilment of the other requirements of this Protocol.
2. The customs authorities of the United Kingdom may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities of the United Kingdom shall grant to the approved exporter a customs authorisation number which shall appear on the origin declaration.
4. The customs authorities of the United Kingdom shall monitor the use of the authorisation by the approved exporter.
5. The customs authorities of the United Kingdom may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1 above, does not fulfil the conditions referred to in paragraph 2 or otherwise makes incorrect use of the authorisation.

#### ***Article 22***

1. A proof of origin shall be valid for ten (10) months from the date of issue in the exporting country, and must be submitted within that period to the customs authorities of Cameroon.
2. Proofs of origin which are submitted to the customs authorities of Cameroon after the final date for presentation specified in paragraph 1 above may be accepted for the purpose of applying preferential treatment where the failure to submit these documents by the final date set is due to exceptional circumstances.

3. In other cases of late presentation, the customs authorities of Cameroon may accept the proofs of origin where the products have been submitted before the final date.

#### ***Article 23***

Proofs of origin shall be submitted to the customs authorities of Cameroon in accordance with its applicable procedures. Those authorities may require a translation of a proof of origin. They may also require the import declaration to be accompanied by a statement from the importer, in English, to the effect that the products meet the conditions required for the application of the provisions of this Agreement.

#### ***Article 24***

Where, at the request of the importer and on the conditions laid down by the customs authorities of Cameroon, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonised System falling within Sections XVI and XVII or heading Nos 7308 and 9406 of the Harmonised System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

#### ***Article 25***

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, that declaration can be made on the customs declaration CN22/CN23 or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. Furthermore, the total value of those products may not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

#### ***Article 26***

1. Evidence of the originating status within the meaning of this Protocol of the materials coming from the United Kingdom, the European Union, Cameroon or the OCT shall be given by a movement certificate EUR.1 or by the supplier's declaration a specimen of which is given in Appendix V.A, given by the exporter in the State or OCT from which the materials came.
2. Evidence of the working or processing carried out in the United Kingdom, the European Union, Cameroon or in the OCT shall be given by the supplier's declaration a specimen of which appears in Appendix V.B, given by the exporter in the State or OCT from which the materials came.
3. A separate supplier's declaration shall be given by the supplier for each consignment of material on the commercial invoice relating to that shipment or in an annex to that invoice, or on a delivery note or other commercial document

relating to that shipment which describes the materials concerned in sufficient detail for them to be identified.

4. The supplier's declaration may be made out on a pre-printed form.
5. The suppliers' declarations shall be signed in manuscript. However, where the invoice and the supplier's declaration are established using electronic data-processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities in the State where the suppliers' declarations are drawn up. Those customs authorities may lay down conditions for the implementation of this paragraph.
6. The supplier's declarations shall be submitted to the competent customs office in the exporting State that has been requested to issue the movement certificate EUR.1.
7. The supplier making out a declaration shall be expected to present at any moment, at the request of the customs authorities of the country where the declaration was made, all necessary documents establishing that the information in the said declaration is correct.
8. Suppliers' declarations made and information certificates issued before the date of entry into force of this Agreement in accordance with Cameroonian Decree No 2016/367 of 3 August 2016 shall remain valid.

#### **Article 27**

The documents referred to in Articles 16(3) and 20(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration can be considered as products originating in the United Kingdom and fulfil the other requirements of this Protocol may consist inter alia of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained, for example, in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in Cameroon, the United Kingdom or in one of the other countries or territories referred to in Article 7 above where those documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in Cameroon, the United Kingdom or in one of the other countries or territories referred to in Article 7 above, issued or made out in Cameroon, the United Kingdom or in one of the other countries or territories referred to in Article 7 above where those documents are used in accordance with domestic law;
- (d) movement certificates EUR.1 or origin declarations proving the originating status of materials used, issued or made out in Cameroon, the United Kingdom or in one of the other countries or territories referred to in Article 7 above and in accordance with this Protocol.

#### **Article 28**

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep the documents referred to in Article 16 paragraph 3 above for at least three (03) years.

2. The exporter making out an origin declaration shall keep a copy of this origin declaration as well as the documents referred to in Article 20 paragraph 3 above for at least three (03) years.
3. The supplier making out a declaration shall keep a copy of this declaration as well as the invoice, delivery note or other commercial document relating to that declaration and the documents referred to in Article 26 paragraph 7 above for at least three (03) years.
4. The customs authorities of the United Kingdom issuing a movement certificate EUR.1 shall keep the application form referred to in Article 16 paragraph 2 above for at least three (03) years.
5. The customs authorities of Cameroon shall keep the movement certificates EUR.1 and the origin declarations submitted to them for at least three (03) years.

#### ***Article 29***

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not ipso facto render the proof of origin null and void if it is duly established that that document does correspond to the products submitted.
2. Obvious formal errors such as typing errors on a proof of origin should not cause that document to be rejected if those errors are not such as to create doubts concerning the correctness of the statements made in that document.

#### ***Article 30***

1. For the application of Article 20(1)(b) and Article 25(3), where products are invoiced in a currency other than euro, amounts in the national currencies of Cameroon, the United Kingdom or in one of the other countries or territories referred to in Article 7 equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.
2. A consignment shall benefit from the provisions of Article 20 paragraph 1(b) or Article 25 paragraph 3 above by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as on the first working day of October each year. The amounts shall be communicated by 15 October and shall apply from 1 January the following year.
4. A country may round up or down the amount resulting from the conversion of an amount expressed in euro into its national currency. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5%. A Country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, before any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.
5. The amounts expressed in euro shall be reviewed by the EPA Committee at the request of the United Kingdom or Cameroon. When carrying out that review, the EPA Committee shall consider the desirability of preserving the effects of the limits

concerned in real terms. For that purpose, it may decide to modify the amounts expressed in euro.

## **CHAPTER V ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION**

### ***Article 31***

1. In order to ensure the proper application of this Agreement, Cameroon and the United Kingdom commit themselves to putting in place:
  - a) National measures necessary for the implementation and the respect of the rules and procedures established by this Protocol, including where need arises, the necessary measures in relation to the application of Article 7 above;
  - b) The bodies and administrative systems needed for the management and for adequate control of the origin of products, and the respect of all other conditions provided for by this Protocol.
2. The actions provided for in paragraph 1 above shall be notified to the respective counter-Parties.

### ***Article 32***

1. The United Kingdom shall communicate to the Cameroonian authorities the addresses of the customs authorities and other competent bodies authorised to issue and/or carry out the subsequent verification of movement certificates EUR.1, origin declarations and suppliers' declarations, together with the specimens of the stamps used for the issuing of the said certificates and declarations.
2. Movement certificates EUR.1 as well as origin declarations and suppliers' declarations shall be accepted for the purpose of applying preferential treatment from the date the information is received by the Cameroonian authorities.
3. Cameroon and the United Kingdom shall mutually inform each other, with immediate effect, through the competent authorities of the United Kingdom and the Cameroon Customs Administration, of any changes in the information mentioned in paragraph 1 above.

### ***Article 33***

1. In order to ensure proper application of this Protocol, the United Kingdom and Cameroon shall assist each other, through their respective customs administrations, in checking the authenticity of movement certificates EUR.1, origin declarations or supplier's declarations and the correctness of the information given in those documents.
2. In addition, Cameroon and the United Kingdom:
  - a) Shall mutually provide the assistance necessary in case of a request for the follow up of the proper management and control of this Protocol in the country concerned, including site visits;
  - b) Shall verify the originating status of products and the respect of other conditions provided for in this Protocol.

3. The authorities consulted shall provide the relevant information concerning the conditions under which a product has been made, indicating in particular the conditions under which the rules of origin have been complied with in Cameroon, the United Kingdom and the other countries concerned.

#### ***Article 34***

1. Subsequent verifications of proofs of origin shall be carried out on the basis of risk analysis, at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.
2. The customs authorities of Cameroon shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the origin declaration, or copies of those documents to the customs authorities of the exporting country giving, where appropriate, the substantive or formal reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof or origin is incorrect shall be forwarded in support of the request for verification.
3. Verification shall be carried out by the customs authorities of the United Kingdom. For that purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
4. If the customs authorities of Cameroon decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
5. The customs authorities requesting verification shall be informed of the results of that verification as soon as possible. Those results shall indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in the United Kingdom and fulfil the other requirements of this Protocol.
6. If in cases of reasonable doubt there is no reply within six (06) months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.
7. Where the verification procedure or any other information available appears to indicate that the provisions of this Protocol are being contravened, the United Kingdom, acting on its initiative or upon request of Cameroon, shall carry out appropriate enquires, or take necessary measures for such enquiries to be carried out, with due urgency to identify and prevent such contraventions. The exporting country may, in this light, invite the importing country to participate in the said controls.

#### ***Article 35***

1. Verification of suppliers' declarations may be carried out on the basis of risk analysis, at random or whenever the customs authorities of the State where such declarations have been used to issue a movement certificate EUR.1 or origin declaration, have reasonable doubts as to the authenticity of the document or the accuracy or completeness of the information contained in the said documents.
2. The customs authorities to which a supplier's declaration is submitted may request the customs authorities of the State where the declaration was made to issue an

information certificate, a specimen of which is given in Appendix VI. Alternatively, the customs authorities to which a supplier's declaration is submitted may request the exporter to produce an information certificate issued by the customs authorities of the State where the declaration was made.

A copy of the information certificate shall be preserved by the office which has issued it for at least three (03) years.

3. The requesting customs authorities shall be informed of the results of the verification as soon as possible, and no later than six (06) months after their request. The results shall be such as to indicate positively whether the declarations concerning the supplier's declaration are correct and enable the determination to be made whether, and in what measure, the information in the supplier's declaration may be taken into account to issue a movement certificate EUR.1 or origin declaration.
4. The customs authorities of the United Kingdom who issue a movement certificate EUR.1 shall keep the application form mentioned above for not less than three (03) years.
5. The verification shall be carried out by customs authorities in the State where the supplier's declaration is drawn up. In this regard, they shall have the right to call for any evidence or to carry out any check on the accounts of the supplier or any other control which they consider appropriate in order to verify the correctness of any supplier's declaration.
6. Any movement certificate EUR.1 or origin declaration issued or made out on the basis of an incorrect supplier's declaration shall be considered null and void.

#### ***Article 36***

1. Whenever a dispute arises from the above mentioned controls and it cannot be resolved between the customs authorities that requested the control and those responsible for conducting it, or raises a question of interpretation of this Protocol, the said dispute shall be submitted to the EPA Committee.
2. For all intents and purposes, disputes between the importer and the Customs authorities of Cameroon shall be resolved in accordance with the legislation of the said country.

#### ***Article 37***

Penalties provided for by the legislation of each party shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining preferential treatment for products.

#### ***Article 38***

Cameroon and the United Kingdom shall take all necessary steps to ensure that products traded under cover of a proof of origin or a supplier's declaration and which in the course of transport use a free zone situated in their territory are not replaced by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

### **CHAPTER VI CEUTA AND MELILLA**

**Article 39**

1. The term 'EU' used in this Protocol shall not cover Ceuta and Melilla. The term 'products originating in the EU' shall not cover products originating in Ceuta and Melilla.

**CHAPTER VII TRANSITIONAL AND FINAL PROVISIONS**

**Article 40**

This Protocol and its Appendices and Protocol 2-A shall be replaced by a common reciprocal regime governing the rules of origin, adopted by the EPA Committee in accordance with Article 13 paragraph 2 of the Agreement.

**Article 41**

Goods which comply with the provisions of this Protocol and which on the date of its entry into force are either in transit or are in temporary storage in customs warehouses or in free zones, in Cameroon, the European Union or the United Kingdom, may benefit from the provisions of this Protocol, subject to the submission to the customs authorities of the United Kingdom, within twelve (12) months of that date, of a movement certificate EUR.1 issued retrospectively by the customs authorities of the exporting country, together with the documents showing that the goods have been transported directly.

**Article 42**

The Appendices to this Protocol shall form an integral part thereof.

Appendix I

Introductory notes to the list in Appendix II

**Note 1:**

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 5 of this Protocol.

**Note 2:**

1. First two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonised System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in columns 3 or 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in columns 3 or 4 apply only to the part of that heading as described in column 2.
2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in columns 3 or 4 apply to all products which, under the Harmonised System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in columns 3 or 4.
4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

**Note 3:**

1. The provisions of Article 5 of this Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the United Kingdom or in Cameroon.

**Example:**

An engine of heading No 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 per cent of the ex-works price, is made from 'other alloy steel roughly shaped by forging' of heading No ex 7224.

If this forging has been forged in the United Kingdom from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading No ex 7224 in the list. The forging can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or in another factory in the United Kingdom. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

2. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. This if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
3. Without prejudice to Note 3.2 where a rule states that 'materials of any heading' may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression 'manufacture from materials of any heading, including other materials of heading No ...' means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.

4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.

**Example:**

The rule for fabrics of heading Nos 5208 to 5212 provides that natural fibres may be used and those chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other or both.

5. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.3 below in relation to textiles).

**Example:**

The rule for prepared foods of heading No 1904 which specifically excludes the use of cereals and their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

However, this does not apply to products which, although they cannot be manufactured from the particular materials specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

**Example:**

In the case of an article of apparel of ex Chapter 62 made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth — even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn — that is the fibre stage.

6. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials they apply to.

**Note 4:**

1. The term ‘natural fibres’ is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed but not spun.

2. The term ‘natural fibres’ includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, the cotton fibres of heading Nos 5201 to 5203 and the other vegetable fibres of heading Nos 5301 to 5305.

3. The terms ‘textile pulp’, ‘chemical materials’ and ‘paper-making materials’ are used in the list to describe the materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.

4. The term ‘man-made staple fibres’ is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading Nos 5501 to 5507.

**Note 5:**

1. Where for a given product in the list a reference is made to this note, the conditions set out in column 3 shall not be applied to any basic textile materials, used in the manufacture of this product, which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).

2. However, the tolerance mentioned in Note 5.1 may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current conducting filaments,
- synthetic man-made staple fibres of polypropylene
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyacrylonitrile
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading 5605.

**Example:**

A yarn of heading No 5205 made from cotton fibres of heading No 5203 and synthetic staple fibres of heading No 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 10 per cent of the yarn.

**Example:**

A woollen fabric of heading No 5112 made from woollen yarn of heading No 5107 and synthetic yarn of staple fibres of heading No 5509 is a mixed fabric. Therefore synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning) or a combination of the two may be used provided their total weight does not exceed 10 per cent of the weight of the fabric.

**Example:**

Tufted textile fabric of heading No 5802 made from cotton yarn of heading No 5205 and cotton fabric of heading No 5210 is only a mixed product if the cotton fabric is itself a mixed fabric being made from yarns classified in two separate headings or if the cotton yarns used are themselves mixtures.

**Example:**

If the tufted textile fabric concerned had been made from cotton yarn of heading No 5205 and synthetic fabric of heading No 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is accordingly a mixed product.

3. In the case of products incorporating 'yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped' this tolerance is 20 per cent in respect of this yarn.

4. In the case of products incorporating 'strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two layers of plastic film', this tolerance is 30 per cent in respect of this strip.

**Note 6:**

1. In the case of those textile products, which are marked in the list by a footnote referring to this Introductory Note, textile trimmings and accessories which do not satisfy the rule set out in the list in column 3 for the made up products concerned may be used provided that their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Textile trimmings and accessories are those classified in Chapters 50 to 63. Linings and interlinings are not being regarded as trimmings or accessories.

2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 3.5.

3. In accordance with Note 3.5, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may anyway, be used freely where they cannot be made from the materials listed in column 3.

For example(1), if a rule in the list says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

4. Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

**Note 7:**

1. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the 'specific processes' are the following:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process <sup>(2)</sup> ;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;

(f)the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;

(g) polymerisation;

(h) alkylation;

(i) isomerisation.

2.For the purposes of heading Nos 2710 to 2712, the ‘specific processes’ are the following:

(a) vacuum distillation;

(b) redistillation by a very thorough fractionation process <sup>(2)</sup>;

(c) cracking;

(d) reforming;

(e) extraction by means of selective solvents;

(f)the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;

(g) polymerisation;

(h) alkylation;

(i) isomerisation;

(j)in respect of heavy oils falling within heading No ex 2710 only, desulphurisation with hydrogen resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);

(k)in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;

(l)in respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250 °C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolourisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

(m)in respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 % of those products distils, by volume, including losses, at 300 °C by the ASTM D 86 method;

(n)in respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.

3.For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, any combination of those operations or like operations do not confer origin.

(1) This example is given for the purpose of explanation only. It is not legally binding.

(2) See additional Explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

## Appendix II

List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status

The products mentioned in the list may not all be covered by the Agreement. It is therefore necessary to consult the other parts of the Agreement.

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
Chapter 01	Live animals	All the animals of Chapter 1 used must be wholly obtained	
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
ex Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates, except for:	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which the value of any materials of Chapter 3 used does not exceed 10 % of the ex-works price of the product	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 10 % of the ex-works price of the product	
ex 0306	Crustaceans, whether in shell or not, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 10 % of the ex-works price of the product	
ex 0307	Molluscs, whether in shell or not, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 10 % of the ex-works price of the product	
ex Chapter 04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere	Manufacture in which all the materials of Chapter 4	

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
	specified or included; except for:	used must be wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, 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	Manufacture in which: —all the materials of Chapter 4 used must be wholly obtained; —any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating; and —the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works price of the product	
ex Chapter 05	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used must be wholly obtained	
ex 0502	Prepared pigs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of pigs' or boars' bristles and hair	
Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: —all the materials of Chapter 6 used must be wholly obtained; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained	
Chapter 08	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: —all the fruit and nuts used must be wholly obtained; and —the value of any materials of Chapter 17 used does not exceed 25 % of the value of the ex-works price of the product	
ex Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9	

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
		used must be wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 1301 used may not exceed 40 % of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilage's and thickeners, whether or not modified, derived from vegetable products:		
	–Mucilage's and thickeners modified, derived from vegetable products	Manufacture from non-modified mucilage's and thickeners	
	–Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503:		
	– Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506	
	– Other	Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207	
1502	Fats of bovine animals, sheep or goats, other than those of heading No 1503		
	– Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506	
	– Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
	– Solid fractions	Manufacture from materials of any heading including other materials of heading No 1504	
	– Other	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505	
1506	Other animals fats and oils and their fractions, whether or not refined, but not chemically modified:		
	– Solid fractions	Manufacture from materials of any heading including other materials of heading No 1506	
	–Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1507 to 1515	Vegetable oils and their fractions:		
	–Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture in which all the materials used are classified within a heading other than that of the product	
	–Other	Manufacture in which all the vegetable materials used must be wholly obtained	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, reesterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: —all the materials of Chapter 2 used must be wholly obtained; —all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516	Manufacture in which: —all the materials of Chapters 2 and 4 used must be wholly obtained; —all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:	Manufacture from animals of Chapter 1.	
1604 and 1605	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which the value of any materials of Chapter 3 used does not exceed 10 % of the ex-works price of the product	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
	–Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading No 1702	
	–Other sugars in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works price of the product	
	–Other	Manufacture in which all the materials used must already be originating	
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works price of the product	
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which: —all the materials used are classified within a heading	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		<p>other than that of the product;</p> <p>—the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works price of the product</p>	
Chapter 18	Cocoa and cocoa preparations	<p>Manufacture in which:</p> <p>—all the materials used are classified within a heading other than that of the product;</p> <p>—the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works price of the product</p>	
1901	<p>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p>		
	– Malt extract	Manufacture from cereals of Chapter 10	
	–Other	<p>Manufacture in which:</p> <p>—all the materials used are classified within a heading other than that of the product;</p> <p>—the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works price of the product</p>	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni;		

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	couscous, whether or not prepared:		
	–Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained	
	–Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: —all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained; —all the materials of Chapters 2 and 3 used must be wholly obtained	
1903	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No 1108	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre- cooked, or otherwise prepared, not elsewhere specified or included	Manufacture: —from materials not classified within heading No 1806; —in which all the cereals and flour (except durum wheat and its derivatives and Zea mays maize) used must be wholly obtained <sup>(1)</sup> ; and —in which the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works price of the product	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained	

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works price of the product	
ex 2008	–Nuts, not containing added sugar or spirit	Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product	
	–Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture in which all the materials used are classified within a heading other than that of the product	
	–Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works price of the product	

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works price of the product	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —all the chicory used must be wholly obtained	
2103	Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
	–Sauces and preparations therefore; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used	
	–Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	
ex 2104	Soups and broths and preparations therefore	Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos 2002 to 2005	
2106	Food preparations not elsewhere specified or included	Manufacture in which: —all the materials used are classified within a heading other than that of the product;	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		—the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works price of the product	
ex Chapter 22	Beverages, spirits and vinegar; except for:	<p>Manufacture in which:</p> <p>—all the materials used are classified within a heading other than that of the product;</p> <p>—all the grapes or any material derived from grapes used must be wholly obtained</p>	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	<p>Manufacture in which:</p> <p>—all the materials used are classified within a heading other than that of the product;</p> <p>—the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works price of the product;</p> <p>—any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating</p>	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.	<p>Manufacture:</p> <p>—using materials not classified in headings 2207 or 2208,</p> <p>—in which all the grapes or any materials derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume</p>	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages	<p>Manufacture:</p> <p>—from materials not classified within heading Nos 2207 or 2208,</p> <p>—in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used</p>	

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
		are already originating, arrack may be used up to a limit of 5 % by volume	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used must be wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used must be wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: —all the cereals, sugar or molasses, meat or milk used must already be originating; —all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used must be wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating	

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcinations of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnetite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used is classified within a heading other than that of the product. However, natural magnesium carbonate (magnetite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcinations or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(2)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) <sup>(3)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) <sup>(3)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		the ex-works price of the product	
2712	Petroleum jelly; paraffin wax, microcrystalline 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	Operations of refining and/or one or more specific process(es) <sup>(3)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) <sup>(2)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex- works price of the product	—
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) <sup>(2)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar	Operations of refining and/or one or more specific process(es) <sup>(2)</sup>	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	pitch (for example, bituminous mastics, cut-backs)	or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex- works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2805	'Mischmetall'	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		the same heading may be used provided their value does not exceed 20 % of the ex- works price of the product	
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(2)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex- works price of the product	
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(2)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used, provided their value does not exceed 40 % of the ex- works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 15 % of the ex- works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides	Manufacture from materials of any heading. However, the value of all	Manufacture in which the value of all the materials used does not exceed 40 %

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
	and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	the materials of headings Nos 2915 and 2916 used may not exceed 15 % of the ex-works price of the product	of the ex-works price of the product
ex 2932	–Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 15 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	–Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932 and 2933 used may not exceed 15 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 15 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex- works price of the product	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:		
	–Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packing's for retail sale	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 15 % of the ex-works price of the product	
	–Other:		
	—human blood	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 15 % of the ex-works price of the product	
	–animal blood prepared for –therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 15 % of the ex-works price of the product	
	–blood fractions other than –antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 15 % of	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		the ex-works price of the product	
	haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 15 % of the ex-works price of the product	
	— other	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 15 % of the ex-works price of the product	
3003 and 3004	Medicaments (excluding goods of heading No 3002, 3005 or 3006):		
	—Obtained from amikacin of heading No 2941	Manufacture in which all the materials used is classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 15 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	–Other	Manufacture in which: —all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 15 % of the ex- works price of the product; —the value of all the materials used does not exceed 40 % of the ex- works price of the product	
ex Chapter 31	Fertilisers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex- works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: —sodium nitrate —calcium cyanamide —potassium sulphate —magnesium potassium sulphate	Manufacture in which: —all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 15 % of the ex-works price of the product; —the value of all the materials used does not exceed 40 % of the ex- works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		the ex- works price of the product	
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes <sup>(4)</sup>	Manufacture from materials of any heading, except headings Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex- works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by effleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different 'group' <sup>(5)</sup> in this heading. However, materials of the same group may be used, provided their value does not exceed 15 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex- works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight	Operations of refining and/or one or more specific process(es) <sup>(2)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex- works price of the product	
3404	Artificial waxes and prepared waxes:  –With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex- works price of the product	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	– Other	<p>Manufacture from materials of any heading, except:</p> <p>—hydrogenated oils having the character of waxes of heading No 1516;</p> <p>—fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823;</p> <p>—materials of heading No 3404</p> <p>However, these materials may be used provided their value does not exceed 15 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex- works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	– Starch ethers and esters	<p>Manufacture from materials of any heading, including other materials of heading No 3505</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
	– Other	<p>Manufacture from materials of any heading, except those of heading No 1108</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex 3507	Prepared enzymes not elsewhere specified or included	<p>Manufacture in which the value of all the materials used does not exceed 40 %</p>	

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
		of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex- works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex- works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		
	–Instant print film for colour photography, in packs	Manufacture in which all the materials used is classified within a heading other than heading Nos 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	– Other	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading Nos 3701 and 3702 may be used provided their value taken together, does	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
		not exceed 15 % of the ex-works price of the product	
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex- works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	–Colloidal graphite in suspension in oil and semi colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	–Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 %

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
			of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packing's for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordant's), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
	–Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading No 3811 used does not exceed 40 % of the ex-works price of the product	
	– Other	Manufacture in which the value of all the materials used does not exceed 40 %	

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
		of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
3813	Preparations and charges for fire- extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or vanish removers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
3819	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading No 3002 or 3006	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.		
	–Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture in which all the materials used are classified within a heading	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	<ul style="list-style-type: none"> <li>– Industrial fatty alcohols</li> </ul>	other than that of the product	
		Manufacture from materials of any heading including other materials of heading No 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:		
	<p>The following of this heading:</p> <ul style="list-style-type: none"> <li>– Prepared binders for foundry</li> <li>– moulds or cores based on natural resinous products</li> <li>– Naphthenic acids, their water – insoluble salts and their esters</li> <li>– Sorbitol other than that of – heading No 2905</li> <li>– Petroleum sulphonates, excluding <ul style="list-style-type: none"> <li>– petroleum sulphonates of alkali metals, of ammonium or of ethanamine's; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts</li> </ul> </li> <li>– – Ion exchangers</li> <li>– – Getters for vacuum tubes</li> <li>– Alkaline iron oxide for the – purification of gas</li> <li>– Ammoniacal gas liquors and – spent oxide produced in coal gas purification–</li> <li>Sulphonaphthenic acids, their – water insoluble salts and their esters</li> <li>– – Fusel oil and Dippel's oil</li> <li>– Mixtures of salts having different <ul style="list-style-type: none"> <li>– anions</li> </ul> </li> </ul>	Manufacture in which all the materials used are classified within a heading other than that of the product.	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	– Copying pastes with a basis of – gelatine, whether or not on a paper or textile backing		
	– Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for heading Nos ex 3907 and 3912 for which the rules are set out below:		
	–Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: —the value of all the materials used does not exceed 50% of the ex-works price of the product; —the value of any materials of Chapter 39 used does not exceed 15 % of the ex-works price of the product <sup>(6)</sup>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	– Other	Manufacture in which the value of the materials of Chapter 39 used does not exceed 15 % of the ex-works price of the product <sup>(6)</sup>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3907	–Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrenecopolymer (ABS)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 40 % of the ex- works price of the product <sup>(6)</sup>	
	– Polyester	Manufacture in which the value of any materials of Chapter 39 used does not exceed 15 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 15 % of the ex- works price of the product	
3916 to 3921	Semi-manufactures and articles of plastics; except for headings Nos ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:		
	–Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface- worked	Manufacture in which the value of any materials of Chapter 39 used does not exceed 40 % of the ex- works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	– Other:		
	–Addition homopolymerisation –products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: —the value of all the materials used does not exceed 50 % of the ex- works price of the product; —the value of any materials of Chapter 39 used does not exceed 15 % of the ex-works price of the product <sup>(6)</sup>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	– – Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 15 % of the ex- works price of the product <sup>(6)</sup>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which: —the value of all the materials used does not exceed 50 % of the ex- works price of the product; —the value of any materials classified within the same heading as the product does not exceed 15 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 3920	– Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	–Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 15 % of the ex- works price of the product	
ex 3921	Foils of plastic, metallised	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron <sup>(7)</sup>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 40 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:		
	–Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	– Other	Manufacture from materials of any heading, except those of heading Nos 4011 or 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4107	Leather, without hair or wool, other than leather of heading Nos 4108 or 4109	Retanning of pre-tanned leather or Manufacture in which all the materials used are classified within a heading other than that of the product	
4109	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 40 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4302	Tanned or dressed furskins, assembled:		
	–Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins	
	– Other	Manufacture from non-assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading No 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all the materials used are classified within a heading	

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
		other than that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger- jointing	
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing	
ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed:		
	– Sanded or finger-jointed	Sanding or finger-jointing	
	– Beadings and mouldings	Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packing's, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	–Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used	
	– Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No 4409	

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4503	Articles of natural cork	Manufacture from cork of heading No 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basket ware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacturing in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: —all the materials used are classified within a heading	

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
		other than that of the product; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading Nos 4909 or 4911	
4910	Calendars of any kind, printed, including calendar blocks:		
	–Calendars of the ‘perpetual’ type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	– Other	Manufacture from materials not classified in heading Nos 4909 or 4911	
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn	Carding or combing of silk waste	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	waste and garneted stock), carded or combed		
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from <sup>(8)</sup> : —raw silk or silk waste carded or combed or otherwise prepared for spinning, —other natural fibres not carded or combed or otherwise prepared for spinning, —chemical materials or textile pulp, or — paper-making materials	
5007	Woven fabrics of silk or of silk waste:	Manufacture from yarn <sup>(8)</sup>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from <sup>(8)</sup> : —raw silk or silk waste carded or combed or otherwise prepared for spinning, —natural fibres not carded or combed or otherwise prepared for spinning, —chemical materials or textile pulp, or — paper-making materials	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	Manufacture from yarn <sup>(8)</sup>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting,

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
			raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5204 to 5207	Yarn and thread of cotton	Manufacture from <sup>(8)</sup> : —raw silk or silk waste carded or combed or otherwise prepared for spinning, —natural fibres not carded or combed or otherwise prepared for spinning, —chemical materials or textile pulp, or — paper-making materials	
5208 to 5212	Woven fabrics of cotton:	Manufacture from yarn <sup>(8)</sup>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from <sup>(8)</sup> : —raw silk or silk waste Carded or combed or otherwise prepared for spinning,	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		<p>—natural fibres not carded or combed or otherwise prepared for spinning,</p> <p>—chemical materials or textile pulp, or</p> <p>— paper-making materials</p>	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	Manufacture from yarn <sup>(8)</sup>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
5401 to 5406	Yarn, monofilament and thread of man-made filaments	<p>Manufacture from<sup>(8)</sup>:</p> <p>—raw silk or silk waste carded or combed or otherwise prepared for spinning,</p> <p>—natural fibres not carded or combed or otherwise prepared for spinning,</p> <p>—chemical materials or textile pulp, or</p> <p>—paper-making materials</p>	
5407 and 5408	Woven fabrics of man-made filament yarn:	Manufacture from yarn <sup>(8)</sup>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from <sup>(8)</sup> : —raw silk or silk waste carded or combed or otherwise prepared for spinning, —natural fibres not carded or combed or otherwise prepared for spinning, —chemical materials or textile pulp, or —paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres:	Manufacture from yarn <sup>(8)</sup>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from <sup>(8)</sup> : —coir yarn, —natural fibres, —chemical materials or textile pulp, or —paper making materials	
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	–Needle loom felt	Manufacture from <sup>(8)</sup> : — natural fibres, —chemical materials or textile pulp	
	–Other	Manufacture from <sup>(8)</sup> : — natural fibres, —man-made staple fibres, or —chemical materials or textile pulp	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:		
	Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
	–Other	Manufacture from <sup>(8)</sup> : —natural fibres not carded or combed or otherwise processed for spinning, —chemical materials or textile pulp, or — paper-making materials	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from <sup>(8)</sup> : — natural fibres, —man-made staple fibres not carded or combed or otherwise processed for spinning, —chemical materials or textile pulp, or —paper-making materials	
5606	Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn; loop wale-yarn	Manufacture from <sup>(8)</sup> : —natural fibres, —man-made staple fibres not carded or combed or otherwise processed for spinning, —chemical materials or textile pulp, or —paper-making materials	
Chapter 57	Carpets and other textile floor coverings:		
	– Of needle loom felt	Manufacture from <sup>(8)</sup> : — natural fibres, or —chemical materials or textile pulp  However jute fabric may be used as backing	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	– Of other felt	Manufacture from <sup>(8)</sup> : —natural fibres not carded or combed or otherwise processed for spinning, or —chemical materials or textile pulp	
	– Other	Manufacture from yarn <sup>(8)</sup> . However jute fabric may be used as backing However jute fabric may be used as backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	Manufacture from yarn <sup>(8)</sup>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
5805	Hand-woven tapestries of the types gobelins, Flanders, aubusson, Beauvais and the like, and needle- worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture in which all the materials used are classified within a heading other than that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	Manufacture from yarn	
5903	Textile fabrics impregnated, coated, covered or laminated	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	with plastics, other than those of heading No 5902		as scouring, bleaching, mercerising, heat setting, razing, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn <sup>(8)</sup>	
5905	Textile wall coverings:	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5906	Rubberised textile fabrics, other than those of heading No 5902:	Manufacture from yarn	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, razing, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric		

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
	therefore, whether or not impregnated:		
	–Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric	
	–Other	Manufacture in which all the materials used are classified within a heading other than that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use:		
	–Polishing discs or rings other than of felt of heading No 5911	Manufacture from yarn or waste fabrics or rags of heading No 6310	
	–Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No 5911	Manufacture from yarn <sup>(8)</sup> :	
	–Other	Manufacture from yarn <sup>(8)</sup> :	
Chapter 60	Knitted or crocheted fabrics	Manufacture from yarn <sup>(8)</sup> :	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:		
	–Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from fabric	
	–Other	Manufacture from yarn <sup>(8)</sup> :	
Ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from fabric	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	– Embroidered	Manufacture from yarn <sup>(8)(9)</sup>	Manufacture from unembroidered fabric provided the value of the

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
			unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(8)</sup>
	–Other	Manufacture from yarn <sup>(8)(9)</sup>	Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of heading Nos 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212:		
	– Embroidered	Manufacture from yarn <sup>(8)</sup>	Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(8)</sup>
	–Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn <sup>(8)</sup>	Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex- works price of the product <sup>(8)</sup>
	–Interlinings for collars and cuffs, cut out	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product	
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		
	– Of felt, of non-wovens	Manufacture from <sup>(8)</sup> : —fibres, or —chemical materials or textile pulp	
	–Other:		
	–Embroidered	Manufacture from yarn <sup>(9)</sup> (10)	Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
	-Other	Manufacture from yarn <sup>(8)(9)</sup>	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from yarn <sup>(8)</sup> :	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or land craft; camping goods:	Manufacture from fabric	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
6308	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	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 20 % of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; except for:	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406	

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres <sup>(9)</sup>	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres <sup>(9)</sup>	
ex Chapter 66	Umbrellas, sun umbrellas, walking- sticks, seat-sticks, whips, riding- crops, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a	Manufacture from materials of any heading	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	basis of asbestos and magnesium carbonate		
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading No 7001	
7006	Glass of heading No 7003, 7004 or 7005, bent, edge worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
	<i>–glass plate substrate coated with dielectric thin film, semi conductor grade, in accordance with SEMII standards<sup>(11)</sup></i>	<i>Manufacture materials of heading No 7006</i>	
	<i>– other</i>	<i>Manufacture from materials of heading No 7001</i>	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product or	

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
		Cutting of glassware, provided the value of the uncut glassware does not exceed 40 % of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>or</p> <p>Cutting of glassware, provided the value of the uncut glassware does not exceed 40 % of the ex-works price of the product</p> <p>or</p> <p>Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 40 % of the ex-works price of the product</p>	
ex 7019	Articles (other than yarn) of glass fibres	<p>Manufacture from:</p> <p>—uncoloured slivers, rovings, yarn or chopped strands, or</p> <p>—glass wool</p>	
ex Chapter 71	Natural or cultured pearls, precious or semi precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi precious stones	
7106, 7108 and 7110	Precious metals:		
	– Unwrought	Manufacture from materials not classified	

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
		within heading No 7106, 7108 or 7110 or Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110 or Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals	
	–Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or	
		Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 40 % of the ex- works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205	

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi finished materials of heading No 7207	
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No 7218	
7223	Wire of stainless steel	Manufacture from semi finished materials of heading No 7218	
ex 7224, 7225 to 7228	Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi finished materials of heading No 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading No 7206	
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross- ties), fish-plates, chairs, chair wedges, sole pates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading No 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo	Turning, drilling, reaming, threading, deburring and sandblasting of forged	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	1712), consisting of several parts	blanks the value of which does not exceed 30 % of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 40 % of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
7403	Refined copper and copper alloys, unwrought:		
	– Refined copper	Manufacture in which all the materials used are classified within a heading	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		other than that of the product	
	–Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	
7601	<i>Unwrought aluminium</i>	<i>Manufacture in which: —all the materials used are classified within a heading other than that of the product; and —the value of all the materials used does not exceed 40 % of the ex-works price of the product or</i>	

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
		Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste or scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which: —all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 77	Reserved for possible future use in HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	
7801	Unwrought lead:		
	– Refined lead	Manufacture from ‘bullion’ or ‘work’ lead	
	–Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used	

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
7802	Lead waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	
7901	Unwrought zinc	Manufacture in which all the materials used is classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used	
7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8001	Unwrought tin	Manufacture in which all the materials used is classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 81	Other base metals; cermets; articles thereof:		

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	–Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 40 % of the ex-works price of the product	
	–Other	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
8206	Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 10 % of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: —all the materials used are classified within heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product	
ex 8211	Knives with cutting blades, serrated or not (including	Manufacture in which all the materials used is classified within a heading other than that of the	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	pruning knives), other than knives of heading No 8208	product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used is classified within a heading other than that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter- knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used is classified within a heading other than that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used is classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 15 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used is classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		exceed 30 % of the ex-works price of the product	
ex 8401	Nuclear fuel elements	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the final product	
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the product
8403 and 8404	Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi diesel engines)	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8411	Turbo-jets, turbo propellers and other gas turbines	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		exceed 30 % of the ex-works price of the product	
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture in which: —all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415	Manufacture in which: —all the materials used are classified within a heading other than that of the product —the value of all the materials used does not exceed 30 % of the ex-works price of the product; —the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex- works price of the product

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 8419	Machines for wood, paper pulp and paperboard industries	<p>Manufacture:</p> <p>—in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> <p>—where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
8420	Calendaring or other rolling machines, other than for metals or glass, and cylinders therefore	<p>Manufacture:</p> <p>—in which the value of all the materials used does not exceed 30 % of the ex-works price of the product;</p> <p>—where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	<p>Manufacture in which:</p> <p>—all the materials used are classified within a heading other than that of the product;</p> <p>—the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8425 to 8428	Lifting, handling, loading or unloading machinery	<p>Manufacture:</p> <p>—in which the value of all the materials used does not exceed 30 % of the ex-works price of the product;</p> <p>—where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
8429	Self-propelled bulldozers, angle dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders,		

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	tamping machines and road rollers:		
	–Road rollers	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
	–Other	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		—where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 20 % of the ex-works price of the product	
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8452	Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		
	—Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used; —the thread tension, crochet and zigzag mechanisms used are already originating	
	—Other	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings Nos 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating	Manufacture in which the value of all the materials	

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
	machines, automatic data processing machines, duplicating machines, stapling machines)	used does not exceed 30 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packing's; mechanical seals	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture in which —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		—where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 10 % of the ex-works price of the product	
8502	Electric generating sets and rotary converters	<p>Manufacture:</p> <p>—in which the value of all the materials used does not exceed 30 % of the ex-works price of the product;</p> <p>—where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
ex 8518	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	<p>Manufacture:</p> <p>—in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; and</p> <p>—where the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette- players and other sound reproducing apparatus, not incorporating a sound recording device	<p>Manufacture:</p> <p>—in which the value of all the materials used does not exceed 30 % of the ex-works price of the product;</p> <p>—where the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not	<p>Manufacture:</p> <p>—in which the value of all the materials used does not</p>	Manufacture in which the value of all the materials used does not exceed 30 %

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
	incorporating a sound reproducing device	exceed 30 % of the ex-works price of the product; —where the value of all the non-originating materials used does not exceed the value of the	of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading Nos 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:		
	—Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
	—Other	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10 % of the	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		ex-works price of the product	
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528:		
	—Suitable for use solely or principally with video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 30 %	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	–Other	of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi conductor devices, except wafers not yet cut into chips	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8542	Electronic integrated circuits and micro assemblies	Manufacture: —in which the value of all the materials used does not	Manufacture in which the value of all the materials used does not exceed 25 %

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		<p>exceed 30 % of the ex-works price of the product;</p> <p>—where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product</p>	<p>of the ex-works price of the product</p>
8544	<p>Insulated (including enamelled or anodised) wire, cable (including coaxial 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</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>	
8545	<p>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</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>	
8546	<p>Electrical insulators of any material</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>	
8547	<p>Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefore, of base metal lined with insulating material</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>	
8548	<p>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</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	specified or included elsewhere in this Chapter		
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8608	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	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	–With reciprocating internal combustion piston engine of a cylinder capacity:		
	– –Not exceeding 50 cc	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product
	– –Exceeding 50 cc	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	–Other	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading No 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
8716	Trailers and semi trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture in which: —all the materials used are classified within a heading other than that of the product;	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading including other materials of heading No 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture in which: —all the materials used are classified within a heading other than that of the product;  —the value of all the materials used does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts	Manufacture in which the value of all the materials used does not exceed 30 %	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	of or fittings for instruments or apparatus, other than such elements of glass not optically worked	of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
ex 9005	Binoculars, monocular, other optical telescopes, and mountings therefore, except for astronomical refracting telescopes and mountings therefore	Manufacture in which: <ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product;</li> <li>—the value of all the materials used does not exceed 30 % of the ex-works price of the product;</li> <li>—the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture in which: <ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product;</li> <li>—the value of all the materials used does not exceed 30 % of the ex-works price of the product;</li> <li>—the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: <ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product;</li> <li>—the value of all the materials used does not exceed 30 % of the ex-works price of the product;</li> <li>—the value of all the non-originating materials used does not exceed the value</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		of the originating materials used	
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or micro projection	Manufacture in which: <ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product;</li> <li>—the value of all the materials used does not exceed 30 % of the ex-works price of the product;</li> <li>—the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other		

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	electro-medical apparatus and sight-testing instruments:		
	–Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading No 9018	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	–Other	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, Polari meters, refract meters, 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	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefore:		
	– Parts and accessories	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
	– Other	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities,	Manufacture in which the value of all the materials used does not exceed 30 %	

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
	excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9105	Other clocks	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock	Manufacture: —in which the value of all the materials used does not	Manufacture in which the value of all the materials used does not exceed 30 %

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
	movements, assembled; rough watch or clock movements	exceed 30 % of the ex-works price of the product; —where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 10 % of the ex-works price of the product	of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof:		
	—Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
	—Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 %	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less	<p>Manufacture in which all the materials used are classified in a heading other than that of the product</p> <p>or</p> <p>Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided:</p> <p>—its value does not exceed 20 % of the ex-works price of the product;</p> <p>—all the other materials used are already originating and are classified in a heading other than heading No 9401 or 9403</p>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

<b>HS heading No</b>	<b>Description of product</b>	<b>Working or processing carried out on non- originating materials that confers originating status</b>	
(1)	(2)	(3) or (4)	
9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used is classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture in which all the materials used is classified within a heading other than that of the product	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 10 % of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		exceed 40 % of the ex-works price of the product	
9608	Ball-points pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; penholders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609	Manufacture in which all the materials used are classified within a heading other than that of the product.  However, nibs or nib-points classified within the same heading may be used	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30 % of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product	

(1) The exception concerning the *Zea mays* is applicable until 31.12.2002.

(2) For the special conditions relating to 'specific processes' see Introductory Notes 7.1 and 7.3.

(3) For the special conditions relating to 'specific processes' see Introductory Note 7.2.

(4) Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacturing of colouring preparations, provided they are not classified in another heading in Chapter 32.

(5) A 'group' is regarded as any part of the heading separated from the rest by a semi colon.

(6) In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

- <sup>(7)</sup> The following foils shall be considered as highly transparent: foils, the optical dimming of which – measured according to ASTM-D 1003 by Gardner Hazemeter (i.e. Hazefactor) – is less than 2 percent.
- <sup>(8)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- <sup>(9)</sup> See Introductory Note 6.
- <sup>(10)</sup> For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembly pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.
- <sup>(11)</sup> SEMII-Semiconductor Equipment and Materials Institute Incorporate

## Appendix III Form for movement certificate

1. Movement certificates EUR.1 shall be made out on the form of which a specimen appears in this Appendix. This form shall be used and be printed in one or more of the official languages in which the Agreement is drawn up. Certificates that are handwritten shall be completed in ink and in capital letters.
2. Each certificate shall measure 210 × 297 millimetres, a tolerance of up to plus 8mm or minus 5 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 60 grams per square meter. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The exporting State may reserve the right to print the certificates itself or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

## MOVEMENT CERTIFICATE

<b>1. Exporter</b> <i>(name, full address, country)</i>	<b>EUR.1</b> <b>N° A</b>	
	See notes overleaf before completing this form	
<b>3. Consignee</b> <i>(name, full address, country)(optional)</i>	<b>2. Certificate used in preferential trade between</b>  <b>and</b>  <i>(insert appropriate countries, groups of countries or territories concerned)</i>	
	<b>4. Countries, groups of countries or territories in which the products are considered as originating</b>	<b>5. Countries, groups of countries or territories of destination</b>
<b>6. Transport details</b> <i>(optional)</i>	<b>7. Remarks</b>	
<b>8. Item number; marks, numbers, number and kind of package <sup>(1)</sup>; description of goods</b>	<b>9. Gross mass (kg) or other measure (l, m<sup>3</sup>, etc.)</b>	<b>10. Invoices</b> <i>(optional)</i>



3. Goods must be described in accordance with commercial practice with sufficient detail to enable them to be identified.

### APPLICATION FOR A MOVEMENT CERTIFICATE

<b>1. Exporter</b> <i>(name, full address, country)</i>	<b>EUR.1</b> <b>N° A</b>	
	See notes overleaf before completing this form	
<b>3. Consignee</b> <i>(name, full address, country)(optional)</i>	<b>2. Certificate used in preferential trade between</b>  <b>and</b>  <i>(insert appropriate countries, groups of countries or territories concerned)</i>	
	<b>4. Countries, groups of countries or territories in which the products are considered as originating</b>	<b>5. Countries, groups of countries or territories of destination</b>
<b>6. Transport details</b> <i>(optional)</i>	<b>7. Remarks</b>	
<b>8. Item number; marks, numbers, number and kind of package <sup>(1)</sup>; description of goods</b>	<b>9. Gross mass (kg) or other measure (l, m<sup>3</sup>, etc.)</b>	<b>10. Invoices</b> <i>(optional)</i>

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<sup>(1)</sup> If goods are not packed, indicate number of articles or state 'In bulk' as appropriate

**DECLARATION BY THE EXPORTER**

I, the undersigned, exporter of the goods described overleaf,

**DECLARE** that the goods meet the conditions required for the issue of the attached certificate;

**SPECIFY** as follows the circumstances which have enabled these goods to meet the above conditions:

.....

.....

.....

.....

**SUBMIT** the following supporting documents <sup>(1)</sup>:

.....

.....

.....

.....

**UNDERTAKE** to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached

certificate, and undertake, if required, to agree to any inspection of my accounts or any check on the processes of manufacture of the above goods, carried out by the said authorities;

REQUEST the issue of the attached certificate for these goods.

.....  
(Place and date)

.....  
(Signature)

<sup>(1)</sup> For example: import documents, movement certificates, manufacturer's declarations, etc. referring to the products used in manufacture or to the goods re-exported in the same state.

## Appendix IV Origin Declaration

The origin declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

### English version

The exporter of the products covered by this document (customs authorisation No ...<sup>(1)</sup>) declares that, except where otherwise clearly indicated, these products are of ...<sup>(2)</sup> preferential origin.

### French version

L'exportateur des produits couverts par le présent document (autorisation douanière n° ...<sup>(1)</sup>) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...<sup>(2)</sup>.

...<sup>(3)</sup>

(Place and date)

...<sup>(4)</sup>

(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)

---

<sup>(1)</sup> When the origin declaration is made out by an approved exporter within the meaning of Article 21 of this Protocol, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

<sup>(2)</sup> Origin of products has to be indicated.

<sup>(3)</sup> These indications may be omitted if the information is contained on the document itself.

<sup>(4)</sup> See Article 20 paragraph 5 of this Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

## Appendix V A Supplier Declaration for Products having Preferential Origin Status

I, the undersigned, declare that the goods listed on this invoice ...<sup>(1)</sup>

were produced in ...<sup>(2)</sup> and satisfy the rules of origin governing preferential trade between Cameroon and the United Kingdom.

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.

...<sup>(3)</sup> ...<sup>(4)</sup>

...<sup>(5)</sup>

### Note

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.

---

<sup>(1)</sup> - If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: '... listed on this invoice and marked ... were produced ...'

<sup>(2)</sup> - If a document other than an invoice or an annex to the invoice is used (see Article 26 paragraph 3 of this Protocol), the name of the document concerned shall be mentioned instead of the word 'invoice'

<sup>(2)</sup> The UK, European Union, Cameroon or OCT. Where it has to do with Cameroon the EU or OCT a reference must also be made to the United Kingdom customs office holding any EUR.1 (s) concerned, giving the No of the certificate(s) concerned and, if possible, the relevant customs entry No involved.

<sup>(3)</sup> Place and date

<sup>(4)</sup> Name and function in company

<sup>(5)</sup> Signature

## Appendix V B Supplier Declaration for Products not having Preferential Original Status

I, the undersigned, declare that the goods listed on this invoice ... <sup>(1)</sup> were produced in ... <sup>(2)</sup> and incorporate the following components or materials which do not have Cameroon, UK, OCT or European Union origin for preferential trade:

... <sup>(3)</sup>

... <sup>(4)</sup>

... <sup>(5)</sup>

... <sup>(6)</sup>

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.

... <sup>(7)</sup>

... <sup>(8)</sup>

... <sup>(9)</sup>

### Note

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.

---

<sup>(1)</sup> - If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: '... listed on this invoice and marked ... were produced ...'

= If a document other than an invoice or an annex to the invoice is used (see Article 26 paragraph 3 of this Protocol), the name of the document concerned shall be mentioned instead of the word 'invoice' '

<sup>(2)</sup> The UK, European Union, Cameroon, OCT.

<sup>(3)</sup> Description is to be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the goods concerned to be determined.

<sup>(4)</sup> Customs values to be given only if required.

<sup>(5)</sup> Country of origin to be given only if required. The origin to be given must be a preferential origin, all other origins to be given as 'third country'.

<sup>(6)</sup> 'and have undergone the following processing in the UK, European Union, Cameroon, OCT ...', to be added with a description of the processing carried out if this information is required.

<sup>(7)</sup> Place and date

<sup>(8)</sup> Name and function in company

<sup>(9)</sup> Signature

## **Appendix VI Information Certificate**

1. The form of information certificate given in this Appendix shall be used and be printed in one or more of the official languages in which the Agreement is drawn up. Information certificates shall be completed in one of those languages; if they are handwritten, they shall be completed in ink in capital letters. They shall bear a serial number, whether or not printed, by which they can be identified.
2. The information certificate shall be on A4 format (210 × 297 millimetres), a tolerance of up to plus 8mm or minus 5 mm in the length may be allowed. The paper must be white, sized for writing, not containing mechanical pulp and weighing not less than 60 grams per square meter.
3. The national administrators may reserve the right to print the forms themselves or may have them printed by printers approved by them. In the latter case, each form must include a reference to such approval. The forms shall bear the name and address of the printer or a mark by which the printer can be identified.

1. Exporter <sup>(1)</sup>		<b>INFORMATION CERTIFICATE</b> To facilitate the issue of <b>MOVEMENT CERTIFICATE</b> For preferential trade between <b>UNITED KINGDOM</b> and <b>CAMEROON</b>	
2. Consignee <sup>(2)</sup>			
3. Processor <sup>(1)</sup>		4. State in which the working or processing has been carried out	
6. Customs office of importation <sup>(1)</sup>		5. For official use	
7. Import Document <sup>(2)</sup> Form ..... n° ..... Series.....  Date			
<b>GOODS AT THE TIME OF SHIPMENT TO THE STATE OF DESTINATION</b>			
8. Marks, number, quantity and kind of package	9. Harmonised commodity description system Heading/subheading number (HS code)	10. Quantity <sup>(3)</sup>	
		11. Value <sup>(4)</sup>	
<b>IMPORTED GOODS USED</b>			
12. Harmonised commodity description system Heading/subheading number (HS code)		13. Country of origin	14. Quantity <sup>(3)</sup>
		Value <sup>(2)(5)</sup>	
15. Value <sup>(2)(5)</sup>			
16. Nature of working or processing carried out			
17. Remarks			
<b>18. CUSTOMS ENDORSEMENT</b> Declaration certified:  Document ..... Form.....n°.....  Customs office.....  Date		<b>19. DECLARATION BY THE SUPPLIER</b> I, the undersigned, declare that the information on this certificate is accurate  Place....., Date	

<p>-----</p> <p>(Signature)</p>	<p>Stamp of office</p>	<p>-----</p> <p>(Signature)</p>
---------------------------------	----------------------------	---------------------------------

(1)(2)(3)(4)(5) See notes overleaf

<p><b>REQUEST FOR VERIFICATION</b> The undersigned customs official requests verification of the authenticity and accuracy of this information certificate.</p>           <p>Place....., date .....</p>  <div style="border: 1px solid black; width: 60px; height: 40px; margin: 0 auto; text-align: center; padding: 2px;">Stamp of office</div>  <p>-----</p> <p style="text-align: center;">(Signature of official)</p>	<p><b>RESULT OF VERIFICATION</b> Verification carried out by the undersigned customs official shows that this information certificate:</p> <p>a) Was issued by the customs office indicated and that the information contained therein are accurate. (*).</p> <p>b) Does not meet the requirements as to authenticity and accuracy (see remarks appended).(*).</p>           <p>Place....., date .....</p>  <div style="border: 1px solid black; width: 60px; height: 40px; margin: 0 auto; text-align: center; padding: 2px;">Stamp of office</div>  <p>-----</p> <p style="text-align: center;">(Signature of official)</p> <p>(*). Delete where not applicable.</p>
---	---

REFERENCE OVERLEAF

- (1) Name of individual or business and full address.
- (2) Optional information.
- (3) Kilogram, hectolitre, cubic meter or other measure.
- (4) Packaging shall be considered as forming a whole with the goods contained therein. However, this provision shall not apply to packaging which is not of the normal type of the article packed and which has a lasting utility value of its own, apart from its function as packaging.
- (5) The value must be indicated in accordance with the provisions on rules of origin.

## Appendix VII

### Overseas Countries and Territories

Within the meaning of this Protocol 'overseas countries and territories' shall mean the countries and territories listed below:

(This list does not prejudice the status of these countries and territories, or future changes in their status.)

1. Country having special relations with the Kingdom of Denmark:

- Greenland.

2. Overseas territories of the French Republic:

- New Caledonia and Dependencies,
- French Polynesia,
- French Southern and Antarctic Territories,
- Wallis and Futuna Islands.

3. Territorial collectivities of the French Republic:

- Mayotte,
- Saint Pierre and Miquelon.

4 Overseas countries of the Kingdom of the Netherlands:

- Aruba,
- Netherlands Antilles:
  - Bonaire,
  - Curaçao,
  - Saba,
  - Sint Eustatius,
  - Sint Maarten.

5. British overseas countries and territories:

- Anguilla,
- Cayman Islands,
- Falkland Islands,
- South Georgia and South Sandwich Islands,
  - Montserrat,
  - Pitcairn,
- Saint Helena, Ascension Island, Tristan da Cunha,
  - British Antarctic Territory,
  - British Indian Ocean Territory,
  - Turks and Caicos Islands,

— British Virgin Islands.

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