

**NEW ZEALAND – UNITED ARAB EMIRATES
COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT**

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PREAMBLE

The Governments of New Zealand (hereinafter referred to as “New Zealand”) and the United Arab Emirates (hereinafter referred to as the “UAE”);

hereinafter being referred to individually as a “Party” and collectively as “the Parties”;

RECOGNISING the strong economic and political ties between New Zealand and the UAE, and wishing to strengthen these links through the creation of a free trade area, thus establishing close and lasting relations;

DETERMINED to build on their respective rights and obligations under the *Marrakesh Agreement Establishing the World Trade Organization*, done at Marrakesh on 15 April 1994, and other multilateral and bilateral agreements relating to matters covered by the New Zealand – UAE Comprehensive Economic Partnership Agreement to which both Parties are a Party;

CONSCIOUS of the dynamic and rapidly changing global environment brought about by globalisation and technological progress that presents various economic and strategic challenges and opportunities to the Parties;

ACKNOWLEDGING that Te Tiriti o Waitangi/The Treaty of Waitangi is a foundational document of constitutional importance to New Zealand;

SEEKING to establish clear and mutually advantageous rules governing their trade in goods and services, to promote a predictable business environment and open and fair competition, and eliminate barriers between them;

RESOLVING to promote transparency in international trade and investment;

DETERMINED to develop and strengthen their economic and trade relations through the liberalisation and expansion of trade in goods and services in their common interest and for their mutual benefit;

AIMING to promote the development, transfer and use of technology to expand trade;

CONVINCED that the establishment of a free trade area will provide a more favorable climate for the promotion and development of economic and trade relations between the Parties;

AIMING to facilitate trade by promoting efficient and transparent customs procedures that reduce costs and ensure predictability for their importers and exporters;

SEEKING to emphasise the importance of sustainable development in promoting inclusive economic growth;

DETERMINED to support the growth and development of micro, small and medium-sized enterprises by enhancing their ability to participate in and benefit from the opportunities created by the New Zealand – UAE Comprehensive Economic Partnership Agreement;

RECOGNISING the importance of trade and environmental policies and of taking urgent action to protect the environment, reaffirming each Party’s commitments under multilateral environment agreements including the *United Nations Framework Convention on Climate Change* (UNFCCC) and the *Paris Agreement*;

AIMING to establish a clear, transparent, and predictable legal and commercial framework for business planning, that supports further expansion of trade and investment;

RECOGNISING their inherent right to regulate and resolved to preserve the flexibility of the Parties to set legislative and regulatory priorities, and protect legitimate public policy objectives, such as health, safety, environmental protection, conservation of living or non-living exhaustible natural resources, integrity and stability of the financial system, public morals, and in the case of New Zealand, the promotion or protection of the rights, interests, duties and responsibilities of Māori, in accordance with the rights and obligations provided in the New Zealand – UAE Comprehensive Economic Partnership Agreement;

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

HAVE AGREED, in pursuit of the above, to conclude the following Agreement (hereinafter referred to as “this Agreement”):

CHAPTER 1

INITIAL PROVISIONS AND GENERAL DEFINITIONS

ARTICLE 1.1

Establishment of a Free Trade Area

The Parties hereby establish a free trade area, in conformity with Article XXIV of the General Agreement on Tariffs (GATT) and Article V of General Agreement on Trade in Services (GATS).

ARTICLE 1.2

General Definitions

For the purposes of this Agreement:

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

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

customs authority means:

- (a) with respect to New Zealand, the New Zealand Customs Service or its successor;
- (b) with respect to the United Arab Emirates, the Federal Authority of Identity, Citizenship, Customs and Port Security or its successor;

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

- (a) charge equivalent to an internal tax imposed consistently with Article III:2 of the GATT 1994;
- (b) anti-dumping or countervailing duty applied consistently with the provisions of Article VI of the GATT 1994, the Anti-Dumping Agreement, and the SCM Agreement; or

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

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

days means calendar days, including weekends and holidays;

DSU means the Understanding on Rules and Procedures Governing the Settlement of Disputes in Annex 2 to the WTO Agreement;

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

GATT 1994 means the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement;

Harmonized System or **HS** means the Harmonized Commodity Description and Coding System, including its General Rules of Interpretation, Section Notes, Chapter Notes and Subheading Notes;

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

Joint Committee means the Joint Committee established pursuant to Article 19.1 (Establishment of the Joint Committee) of this Agreement;

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

person means a natural person or a juridical person;

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

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

SME means small and medium-sized enterprise;

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

TBT Agreement means the Agreement on Technical Barriers to Trade in Annex 1A to the WTO Agreement;

territory means:

- (a) for the UAE, its land territories, internal waters, including its Free Zones, territorial sea, including, the seabed, and subsoil thereof, and airspace over such territories and waters, as well as the contiguous zone, the continental shelf and exclusive economic zone, over which UAE has sovereignty, sovereign rights or jurisdiction as defined in its laws, and in accordance with international law.
- (b) for New Zealand, the territory of New Zealand and the exclusive economic zone, seabed and subsoil over which it exercises sovereign rights with respect to natural resources in accordance with international law, but does not include Tokelau.

trade administration documents means forms issued or controlled by a Party that must be completed by or for an importer or exporter in connection with the import or export of goods;

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

WCO means World Customs Organization;

WTO means the World Trade Organization; and

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

ARTICLE 1.3 **Relation to Other Agreements**

1. The Parties affirm their existing rights and obligations with respect to each other under the WTO Agreement and other agreements to which both Parties are party.
2. In the event of any inconsistency between this Agreement and other agreements to which both Parties are party, the Parties shall immediately consult with each other with a view to finding a mutually satisfactory solution.

ARTICLE 1.4
Regional and Local Government

1. Each Party shall take such reasonable measures as may be available to it to ensure observance of the provisions of this Agreement by the regional and local governments and authorities and by non-governmental bodies in the exercise of governmental powers delegated by central, regional and local governments and authorities within its territories.

2. This provision is to be interpreted and applied in accordance with the principles set out in paragraph 12 of Article XXIV of the GATT 1994 and paragraph 3 of Article I of the GATS.

ARTICLE 1.5
Confidential Information

Where a Party provides information to the other Party in accordance with this Agreement and designates the information as confidential, the other Party shall maintain the confidentiality of the information. Such information shall be used only for the purposes specified and shall not be otherwise disclosed without the specific written permission of the Party providing the information, except to the extent that the Party receiving the information is required under its law to provide the information, including for the purpose of judicial proceedings.

ARTICLE 1.6
Disclosure of Information

Nothing in this Agreement shall be construed to require a Party to furnish or allow access to information, the disclosure of which would be contrary to its law or would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice the legitimate commercial interests of particular enterprises, public or private.

CHAPTER 2
TRADE IN GOODS

ARTICLE 2.1
Definitions

For the purposes of this Chapter:

duty-free means free of customs duty; and

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

ARTICLE 2.2
Scope and Coverage

Unless otherwise provided in this Agreement, this Chapter applies to trade in goods between the Parties.

ARTICLE 2.3
National Treatment

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

ARTICLE 2.4
Elimination of Customs Duties

1. Unless otherwise provided in this Agreement, including as explicitly set out in each Party's schedule included in Annex 2A (Schedule of Tariff Commitments for Goods), neither Party shall increase any existing customs duty, or adopt any new customs duty, on an originating good of the other Party.

2. Each Party shall eliminate customs duties on originating goods of the other Party in accordance with the tariff elimination Schedules and the staging categories in Annex 2A (Schedule of Tariff Commitments for Goods).

3. Where a Party reduces its most-favoured nation (hereinafter “MFN”) applied rate of customs duty, that duty rate shall apply to an originating good of the other Party if, and for as long as, it is lower than the customs duty rate on the same good calculated in accordance with its schedule in Annex 2A (Schedule of Tariff Commitments for Goods).

ARTICLE 2.5

Acceleration or Improvement of Tariff Commitments

1. Upon the request of a Party, the other Party shall consult with the requesting Party to consider accelerating, or improving the scope of, the elimination of customs duties on originating goods as set out in Annex 2A (Schedule of Tariff Commitments for Goods).

2. An agreement between the Parties to accelerate, or improve the scope of, the elimination of a customs duty on an originating good (or to include a good in in Annex 2A (Schedule of Tariff Commitments for Goods) shall supersede any duty rate or staging category determined pursuant to Annex 2A (Schedule of Tariff Commitments for Goods) for that good once approved by each Party in accordance with its applicable domestic procedures.

3. Nothing in this Agreement shall prohibit a Party, at any time, from unilaterally accelerating, or improving the scope of, the elimination of customs duties on originating goods as set out in Annex 2A (Schedule of Tariff Commitments for Goods). A Party shall inform the other Party as early as practicable before the new rate of customs duty takes effect.

4. If a Party accelerates, or improves the scope of, elimination of custom duties in accordance with paragraph 3 of this Article, that Party may raise the customs duties concerned to the level set out in Annex 2A (Schedule of Tariff Commitments for Goods) for the respective year following such unilateral acceleration or improvement to the scope.

ARTICLE 2.6

Classification of Goods

For the purposes of this Agreement, the classification of goods in trade between the Parties shall be governed by each Party’s respective tariff nomenclature in conformity with the Harmonized System and its amendments.

ARTICLE 2.7
Transposition of Schedules of Tariff Commitments

1. Each Party shall ensure that the transposition of its schedule in Annex 2A (Schedule of Tariff Commitments for Goods), undertaken in order to implement Annex 2A (Schedule of Tariff Commitments for Goods) in the nomenclature of the revised HS following periodic amendments to the HS, is carried out without impairing existing tariff concessions, and does not afford less favourable treatment to an originating good of the other Party, as set out in its schedule in Annex 2A (Schedule of Tariff Commitments for Goods).
2. The transposition of the schedules of tariff commitments shall be carried out in accordance with the methodologies and procedures adopted by the Sub-Committee on Trade in Goods.
3. The Parties shall ensure the timely circulation of the transposed schedules of tariff commitments in the nomenclature of the revised HS.

ARTICLE 2.8
Import and Export Restrictions

1. Except as otherwise provided in this Agreement, neither Party shall adopt or maintain any prohibition or restriction on the importation of any good of the other Party or on the exportation or sale for export of any good destined for the territory of the other Party, except in accordance with Article XI of GATT 1994 including its interpretative notes. To this end Article XI of GATT 1994 and its interpretative notes are incorporated into and made a part of this Agreement, *mutatis mutandis*.
2. Where a Party proposes to adopt an export prohibition or restriction on foodstuffs in accordance with paragraph 2(a) of Article XI of GATT 1994, the Party shall:
 - (a) seek to limit such proposed prohibition or restriction to the extent necessary, giving due consideration to its possible effects on the other Party's foodstuff security;
 - (b) provide information in writing, as soon as practicable, to the other Party of such proposed prohibition or restriction and its reasons together with its nature and expected duration; and
 - (c) on request, provide the other Party with a reasonable opportunity for consultation with respect to any matter related to the proposed prohibition or restriction.

ARTICLE 2.9
Import Licensing Procedures

1. Each Party shall ensure that its automatic and non-automatic import licensing procedures are implemented in a transparent and predictable manner, and applied in accordance with the Import Licensing Agreement. Neither Party shall adopt or maintain a measure that is inconsistent with the Import Licensing Agreement¹, which is hereby incorporated into and made part of this Agreement, *mutatis mutandis*.
2. Each Party shall notify the other Party of any new import licensing procedures and any modification to its import licensing procedures. A Party shall do so 60 days before the new procedure or modification takes effect, whenever practicable. In no case shall a Party provide the notification later than 60 days after the date of its publication.
3. A Party shall be deemed to be in compliance with paragraph 2 with respect to a new or modified import licensing procedure if it notifies that procedure to the WTO Committee on Import Licensing provided for in Article 4 of the Import Licensing Agreement, including the information specified in Article 5.2 of the Import Licensing Agreement.
4. A Party shall publish on an official government website any new or modified import licensing procedure, including any information that it is required to publish under paragraph (a) of Article 1.4 of the Import Licensing Agreement. To the extent possible, the Party shall do so at least 21 days before the new procedure or modification takes effect.
5. Each Party shall respond within 60 days to enquiries and the request of relevant information from the other Party with regard to any import licensing procedures that it has adopted or changed. A response shall include, where requested, an explanation of the reason for the denial of an import licensing application with respect to a good of the other Party.

ARTICLE 2.10
Customs Valuation

For the purposes of determining the customs value of goods traded among the Parties, Article VII of the GATT 1994 and the Customs Valuation Agreement, including its interpretative notes, shall apply, *mutatis mutandis*.

¹ For the purposes of paragraph 1 and for greater certainty, in determining whether a measure is inconsistent with the Import Licensing Agreement, the Parties shall apply the definition of “import licensing” contained in this Agreement.

ARTICLE 2.11
Export Subsidies

Neither Party shall maintain, introduce or reintroduce export subsidies, or other measures with equivalent effect, on any good destined for the territory of the other Party, including agricultural products.

ARTICLE 2.13
Administrative Fees and Formalities

1. Each Party shall ensure, in accordance with Article VIII:1 of GATT 1994 and its interpretive notes, that all fees and charges of whatever character (other than import and export duties charges equivalent to an internal tax or other internal charges applied consistently with Article III:2 of GATT 1994, and anti-dumping and countervailing duties) imposed on, or in connection with, importation or exportation shall be limited in amount to the approximate cost of services rendered, shall not be on an *ad valorem* basis and shall not represent an indirect protection to domestic goods or a taxation on imports or exports for fiscal purposes.

2. Each party shall promptly publish, and update as appropriate, details of the fees and charges that it imposes in connection with importation or exportation and shall make such information available on the Internet.

ARTICLE 2.14
Technical Consultations

1. Neither Party shall adopt or maintain any non-tariff measures on the importation of any good of the other Party or on the exportation of any good destined for the territory of the other Party except in accordance with its rights and obligations under the WTO Agreement or this Agreement.

2. A Party may request technical consultations with the other Party to discuss any measure within the scope of this Chapter if it considers the measure was prepared, adopted or applied with a view to, or with the effect of, creating an unnecessary obstacle to trade and adversely affecting trade between the Parties. The request shall be in writing and shall clearly identify the measure, explain the reasons for the request and how the measure adversely affects trade between the Parties, indicate any provisions of the Chapter to which the concerns relate and, if possible, provide suggested solutions.

3. Where a non-tariff measure of the type described in paragraph 2 is covered by another Chapter which provides for a consultation mechanism with the other Party, that consultation mechanism shall be used.

4. Within 30 days of receipt of a request under paragraph 2, the responding Party shall provide a written reply to the requesting Party.
5. Unless the Parties agree otherwise, within 30 days of the requesting Party's receipt of the reply, the Parties shall enter into consultations with a view to reaching a mutually satisfactory solution.
6. If the requesting Party considers that the subject of the request under paragraph 2 is urgent or involves perishable goods, the responding Party shall give prompt and reasonable consideration to any request to hold consultations within a shorter timeframe than that provided for under paragraph 5.
7. If consultations under paragraph 5 or 6 failed to reach a mutually satisfactory solution, the matter shall be immediately reviewed by the Sub-Committee on Trade in Goods with the view to securing a mutually satisfactory solution.
8. Any consultations undertaken pursuant to this Article shall be without prejudice to the rights and obligations of the Parties under Chapter 20 (Dispute Settlement) or under the Understanding on Rules and Procedures Governing the Settlement of Disputes in Annex 2 to the WTO Agreement.

ARTICLE 2.15 **State Trading Enterprises**

Nothing in this Agreement shall be construed to prevent a Party from maintaining or establishing a state trading enterprise in accordance with Article XVII of the GATT 1994 and the Understanding on the Interpretation of Article XVII of the GATT 1994.

ARTICLE 2.16 **Temporary Admission of Goods**

1. Each Party shall grant temporary admission, free of customs duties, for the following goods imported from the other Party, regardless of their origin:
 - (a) professional and scientific equipment, including their spare parts, and including equipment for the press or television, software, and broadcasting and cinematographic equipment, that are necessary for carrying out the business activity, trade, or profession of a person who qualifies for temporary entry pursuant to the laws of the importing Party;

- (b) goods intended for display, demonstration, or use at theaters, exhibitions, fairs, or other similar events;
 - (c) commercial samples and advertising films and recordings;²
 - (d) goods admitted for sports purposes; and
 - (e) containers and pallets that are used for the transportation of equipment or used for refilling.
2. Each Party shall, at the request of the importer and for reasons deemed valid by its Customs Authority, extend the time limit for temporary admission beyond the period initially fixed.
3. No Party shall condition the temporary admission of a good referred to in paragraph 1, other than to require that the good:
- (a) not be sold or leased while in its territory;
 - (b) be accompanied by a security in an amount no greater than the customs duties and any other tax or charge imposed on imports that would otherwise be owed on entry or final importation, releasable on exportation of the good;
 - (c) be capable of identification when exported;
 - (d) be exported in accordance with the time period granted for temporary admission, or within such other period or extension in accordance with its domestic law related to the purpose of the temporary admission;
 - (e) not be admitted in a quantity greater than is reasonable for its intended use; or
 - (f) be otherwise admissible into the importing Party's territory under its law.
4. If any condition that a Party imposes under paragraph 3 has not been fulfilled, that Party may apply the customs duty, and any other tax or charge that would normally be owed on the importation of the good and any other charges or penalties provided for under its law.

² Advertising films and recordings means recorded visual media or audio materials, consisting essentially of images or sound, showing the nature or operation of goods or services offered for sale or lease by a person of a Party, provided that those materials are of a kind suitable for exhibition to prospective customers but not for broadcast to the general public.

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

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

7. Each Party shall provide that the importer or other person responsible for the goods admitted in accordance with this Article shall not be liable for failure to export the goods within the period fixed for temporary admission, including any lawful extension, on presentation of satisfactory proof to the importing Party that the goods were totally destroyed. In certain cases, a Party may condition relief of liability under this paragraph by requiring the importer to receive prior approval from the Customs Authority of the importing Party before the good can be totally destroyed.

ARTICLE 2.17

Goods Re-Entered After Repair or Alteration

1. Neither Party shall apply a customs duty to a good, regardless of its origin, that re-enters its territory after that good has been temporarily exported from its territory to the territory of the other Party for repair or alteration, regardless of whether such repair or alteration could be performed in the territory of the Party from which the good was exported for repair or alteration, except that a customs duty or other taxes or charges may be applied, in accordance with each Party's laws and procedures, to the addition resulting from the repair or alteration that was performed in the territory of the other Party.

2. Neither Party shall apply a customs duty to a good, regardless of its origin, imported temporarily from the territory of the other Party for repair or alteration.

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

- (a) destroys a good's essential characteristics or creates a new or commercially different good;
- (b) transforms an unfinished good into a finished good;
- (c) results in a change of the classification at a six-digit level of the Harmonized System (HS); or

- (d) substantially changes the function of a good.

ARTICLE 2.18
Duty-Free Entry of Commercial Samples of Negligible Value and Printed Advertising Materials³

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

- (a) commercial samples be imported solely for the solicitation of orders for goods or services provided from the territory of the other Party or a non-Party; or
- (b) advertising materials be imported in packets, that each contain no more than one copy of each such material, and that neither the materials nor the packets form part of a larger consignment.

ARTICLE 2.19
Exchange of Data

1. The Parties recognise the value of trade data to accurately analyse the implementation of this Agreement. The Parties shall cooperate with a view to conducting periodic exchanges of available data relating to trade in goods between the Parties, including data on tariff preference utilisation.

2. The exchange of trade data in accordance with paragraph 1 of this Article, shall take place between the Parties in advance of the meeting of the Trade in Goods Sub-Committee, unless otherwise agreed by the Parties.

ARTICLE 2.20
Sub-Committee on Trade in Goods

1. The Sub-Committee on Trade in Goods established pursuant to Article 19.4 (Establishment of Sub-Committees) shall comprise of representatives of each Party.

2. The Sub-Committee shall meet once a year or meet on the request of the other Party at a mutually agreed time, venue, and means, to consider any matter arising under this

³ For the purpose of this Article, the terms “commercial samples of negligible value” and “printed advertising materials” are applied in accordance with each Party’s laws and regulations.

Chapter. The Sub-Committee may carry out its work through whatever means that are appropriate, which may include electronic mail, videoconferencing, or other means.

3. The functions of the Sub-Committee shall include:
 - (a) monitoring and reviewing the implementation and administration of this Chapter, and making a report and recommendations, if appropriate;
 - (b) promoting trade in goods between the Parties, including through consultations on accelerating or improving the scope of preferential treatment or tariff elimination under this Agreement and other issues as appropriate;
 - (c) promptly addressing barriers to trade in goods between the Parties including those related to the application of non-tariff measures which may restrict trade in goods between the Parties and, if appropriate, referring such matters to the Joint Committee for its consideration;
 - (d) providing advice and recommendations to the Joint Committee on cooperation needs regarding trade in goods matters;
 - (e) reviewing the amendments to the Harmonized System (HS) to ensure that each Party's obligations under this Agreement are not altered, and consulting to resolve any conflicts between such amendments to the Harmonized System (HS) and Annex 2A (Schedule of Tariff Commitments for Goods) and national nomenclatures;
 - (f) consulting on and endeavoring to resolve any difference that may arise among the Parties on matters related to the classification of goods under the Harmonized System (HS), including adoption and review of transposition methodologies and guidelines;
 - (g) reviewing data on trade in goods in relation to the implementation of this chapter;
 - (h) assessing matters that relate to trade in goods and undertaking any additional work that the Joint Committee may assign to it; and
 - (i) reviewing and monitoring any other matter related to the implementation of this chapter.

ANNEX 2-A

SCHEDULES OF TARIFF COMMITMENTS FOR GOODS

General Notes

For the purpose of this Annex:

HS Code and **Description** refer to the relevant national tariff line of each Party and its corresponding description as they existed in that Party's national tariff schedule as of 1 January 2024.

Base Rate refers to the applied most-favoured-nation (MFN) rate of duty in effect as of 1 January 2024 for each Party as indicated in Part 2A-a (Schedule of Tariff Commitments: New Zealand) and Part 2A-b (Schedule of Tariff Commitments: United Arab Emirates).

Entry into force (EIF) shall refer to the date of entry into force of this Agreement.

The term '**year**' means, with respect to the first year ('Year 1'), the period from the date of entry into force of this Agreement until 31 December of the same year and, with respect to each subsequent year, the twelve-month period which starts on 1 January of that year.

Additional Notes for Schedule of the United Arab Emirates

The provisions of this Annex, as they apply to 2A-b (Schedule of Tariff Commitments: United Arab Emirates), are generally expressed in terms of the corresponding items in the *Unified Customs Tariff of the United Arab Emirates (Unified Customs Tariff)*, set out in *Cabinet Resolution N°17* for the year 2022 in force at 1 January 2023, amended by *Cabinet Resolution N°123* for the year 2023 in force at 1 January 2024, and the interpretation of the provisions of this Annex, including the coverage of goods, shall be governed by the General Notes, Explanatory Notes, Section Notes, Chapter Notes, Heading Notes, Subheading Notes, and the additional Notes of the said Unified Customs Tariff. To the extent that provisions of this Annex are identical to the corresponding provisions of the Unified Customs Tariff, the provisions of this Annex shall have the same meaning as the corresponding provisions of the said Unified Customs Tariff.

1. For the purposes of implementing equal annual instalments, the following shall apply:
 - (a) the first stage of tariff reduction shall take place on the date of entry into force of this Agreement; and
 - (b) the subsequent annual reductions shall take place on 1 January of each following year.
2. The categories which are applicable to imports into the United Arab Emirates originating in New Zealand are the following:
 - (a) *E(0)*: customs duties shall be eliminated entirely and such goods shall be duty-free immediately on the date this Agreement enters into force.

Category	Entry into force
E(0)	100%

- (b) *E(3)*: customs duties shall be eliminated in three equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective from 1 January of Year 3.

Category	Year 1 (EIF)	Year 2	Year 3
E(3)	33.3%	66.7%	100%

- (c) *TR*: Customs duties shall be reduced by -10% from the base rate for such goods on the date this Agreement enters into force.
- (d) *SG*: Special goods. Customs duties shall not be eliminated.
- (e) *PG*: Prohibited goods. Customs duties shall not be eliminated.

3. The reduced duties calculated for ad valorem duties shall be applied rounded to the first decimal place according to the following formula:

- (a) in cases where the second decimal place is less than 5, the first decimal place remains unchanged (e.g. 0.04% will be rounded to 0%); and
- (b) in cases where the second decimal place is equal to or more than 5, the first decimal place will be increased by one (e.g. 0.05% will be rounded to 0.1%).

ANNEX 2A-a

SCHEDULE OF TARIFF COMMITMENTS: NEW ZEALAND

In accordance with paragraph 2 of Article 2.4 (Elimination of Customs Duties), New Zealand shall eliminate all customs duties on originating goods of the United Arab Emirates at the date of entry into force of this Agreement.

ANNEX 2A-b

SCHEDULE OF TARIFF COMMITMENTS: UNITED ARAB EMIRATES

HS Code (HS 2022)	Description	Base rate	Category
01012110	--- Of Arab breed	0%	E(0)
01012190	--- Other	0%	E(0)
01012910	--- Horses for sport	0%	E(0)
01012920	--- ponies	0%	E(0)
01012990	--- Other	0%	E(0)
01013000	- Asses	0%	E(0)
01019000	- Other	0%	E(0)
01022100	-- Pure-bred breeding animals	0%	E(0)
01022900	-- Other	0%	E(0)
01023100	-- Pure-bred breeding animals	0%	E(0)
01023900	-- Other	0%	E(0)
01029000	- Other	0%	E(0)
01031000	- Pure-bred breeding animals	PROHIBITED	PG
01039100	-- Weighing less than 50 kg	PROHIBITED	PG
01039200	-- Weighing 50 kg or more	PROHIBITED	PG
01041010	--- Pure- bred breeding	0%	E(0)
01041090	--- Other	0%	E(0)
01042010	--- Pure- bred breeding	0%	E(0)
01042090	--- Other	0%	E(0)
01051100	-- Fowls of the species Gallus domesticus	0%	E(0)
01051200	-- Turkeys	0%	E(0)
01051300	-- Ducks	0%	E(0)
01051400	-- Geese	0%	E(0)
01051500	-- Guinea fowls	0%	E(0)
01059410	--- Layers	0%	E(0)
01059420	--- Broilers	0%	E(0)
01059430	--- As mothers	0%	E(0)
01059490	--- Other	0%	E(0)
01059910	--- Tame ducks and geesse	0%	E(0)
01059920	--- Turkeys	0%	E(0)
01059990	--- Other	0%	E(0)
01061100	-- Primates	0%	E(0)
01061200	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia) ; seals, sea lions and walruses (mammals of the suborder Pinnipedia)”.	0%	E(0)
01061310	--- Pure-bred breeding	0%	E(0)
01061320	--- For domestic competitions and racing	0%	E(0)
01061390	--- Other	0%	E(0)
01061400	-- Rabbits and hares	0%	E(0)
01061930	--- Gazelles and deer	0%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
01061940	--- Dogs	0%	E(0)
01061950	--- Foxes, minks and other fur animals	0%	E(0)
01061960	--- Animals for zoos, fairs, and imported animals for scientific experiment and research labs	0%	E(0)
01061990	--- Other	0%	E(0)
01062000	- Reptiles (including snakes and turtles)	0%	E(0)
01063100	-- Birds of prey	0%	E(0)
01063200	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	0%	E(0)
01063300	-- Ostriches; emu (<i>Dromaius novaehollandiae</i>)	0%	E(0)
01063910	--- Tame and wild pigeons, partridges, pheasants, quail, snipe, sand grouse, wild ducks	0%	E(0)
01063920	--- Ornamental birds	0%	E(0)
01063990	--- Other	0%	E(0)
01064100	-- Bees	0%	E(0)
01064900	-- Other	0%	E(0)
01069000	- Other	0%	E(0)
02011000	- Carcasses and half-carcasses	0%	E(0)
02012000	- Other cuts with bone in	0%	E(0)
02013000	- Boneless	0%	E(0)
02021000	- Carcasses and half-carcasses	5%	E(0)
02022000	- Other cuts with bone in	5%	E(0)
02023010	--- Minced	5%	E(0)
02023090	--- Other	5%	E(0)
02031100	-- carcasses and half-carcasses	Special Goods	SG
02031200	-- Hams, shoulders and cuts thereof, with bone in	Special Goods	SG
02031900	-- Other	Special Goods	SG
02032100	-- carcasses and half-carcasses	Special Goods	SG
02032200	-- Hams, shoulders and cuts thereof, with bone in	Special Goods	SG
02032900	-- Other	Special Goods	SG
02041000	- Carcasses and half-carcasses of lambs, fresh or chilled	0%	E(0)
02042100	-- carcasses and half-carcasses	0%	E(0)
02042200	-- Other cuts with bone in	0%	E(0)
02042300	-- Boneless	0%	E(0)
02043000	- Carcasses and half-carcasses of lambs, frozen	5%	E(0)
02044100	-- Carcasses and half-carcasses	5%	E(0)
02044200	-- Other cuts with bone in	5%	E(0)
02044310	--- Minced	5%	E(0)
02044390	--- Other	5%	E(0)
02045011	---- Fresh or chilled	0%	E(0)
02045012	---- Frozen	5%	E(0)
02045021	---- Fresh or chilled	0%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
02045022	- - - - Frozen	5%	E(0)
02045031	- - - - Fresh or chilled	0%	E(0)
02045032	- - - - Frozen	5%	E(0)
02050010	- - - Meat of horses	5%	E(0)
02050090	- - - Other	Special Goods	SG
02061000	- Of bovine animals, fresh or chilled	5%	E(0)
02062100	- - Tongues	5%	E(0)
02062200	- - Livers	5%	E(0)
02062900	- - Other	5%	E(0)
02063000	- Of swine, fresh or chilled	Special Goods	SG
02064100	- - Livers	Special Goods	SG
02064900	- - Other	Special Goods	SG
02068010	- - - Of sheep or goats	0%	E(0)
02068020	- - - Of asses, mules or hinnies	Special Goods	SG
02068090	- - - Other	5%	E(0)
02069011	- - - - Tongues	5%	E(0)
02069012	- - - - Livers	5%	E(0)
02069019	- - - - Other	5%	E(0)
02069091	- - - - Of asses, mules or hinnies	Special Goods	SG
02069099	- - - - Other	5%	E(0)
02071100	- - Not cut in pieces, fresh or chilled	5%	E(3)
02071200	- - Not cut in pieces, frozen	5%	E(3)
02071300	- - Cuts and offal, fresh or chilled	5%	E(3)
02071400	- - Cuts and offal, frozen	5%	E(3)
02072400	- - Not cut in pieces, fresh or chilled	5%	E(3)
02072500	- - Not cut in pieces, frozen	5%	E(3)
02072600	- - Cuts and offal, fresh or chilled	5%	E(3)
02072700	- - Cuts and offal, frozen	5%	E(3)
02074100	- - Not cut in pieces, fresh or chilled	5%	E(3)
02074200	- - Not cut in pieces, frozen	5%	E(3)
02074300	- - Fatty livers, fresh or chilled	5%	E(3)
02074400	- - Other, fresh or chilled	5%	E(3)
02074500	- - Other, frozen	5%	E(3)
02075100	- - Not cut in pieces, fresh or chilled	5%	E(3)
02075200	- - Not cut in pieces, frozen	5%	E(3)
02075300	- - Fatty livers, fresh or chilled	5%	E(3)
02075400	- - Other, fresh or chilled	5%	E(3)
02075500	- - Other, frozen	5%	E(3)
02076000	- Of guinea fowls	5%	E(3)
02081010	- - - Fresh or chilled	0%	E(0)
02081020	- - - Frozen	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
02083000	- Of primates	5%	E(0)
02084000	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walrus (mammals of the suborder Pinnipedia)	5%	E(0)
02085000	- Of reptiles (including snakes and turtles)	5%	E(0)
02086010	- - - Fresh or chilled	0%	E(0)
02086020	- - - Frozen	0%	E(0)
02089021	- - - - Fresh or chilled	5%	E(0)
02089022	- - - - Frozen	5%	E(0)
02089031	- - - - Fresh or chilled	5%	E(0)
02089032	- - - - Frozen	5%	E(0)
02089091	- - - - Frogs' thighs	5%	E(0)
02089099	- - - - Other	5%	E(0)
02091000	-Of pigs	Special Goods	SG
02099000	- Other	5%	E(0)
02101100	- - Hams, shoulders and cuts thereof, with bone in	Special Goods	SG
02101200	- - Bellies (streaky) and cuts thereof	Special Goods	SG
02101900	- - Other	Special Goods	SG
02102000	- Meat of bovine animals	5%	E(0)
02109100	- - Of primates	5%	E(0)
02109200	- - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walrus (mammals of the suborder Pinnipedia)	5%	E(0)
02109300	- - Of reptiles (including snakes and turtles)	5%	E(0)
02109900	- - Other	5%	E(0)
03011100	- - Freshwater	0%	E(0)
03011900	- - Other:	0%	E(0)
03019100	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	0%	E(0)
03019200	- - Eels (<i>Anguilla spp.</i>)	0%	E(0)
03019300	- - Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>)”.	0%	E(0)
03019400	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	0%	E(0)
03019500	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	0%	E(0)
03019900	- - Other	0%	E(0)
03021100	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	0%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
03021300	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>).	0%	E(0)
03021400	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>).	0%	E(0)
03021900	-- Other	0%	E(0)
03022100	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	0%	E(0)
03022200	-- Plaice (<i>Pleuronectes platessa</i>)	0%	E(0)
03022300	-- Sole (<i>Solea spp.</i>)	0%	E(0)
03022400	-- Turbots (<i>Psetta maxima</i>)	0%	E(0)
03022900	-- Other	0%	E(0)
03023100	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	0%	E(0)
03023200	-- Yellowfin tunas (<i>Thunnus albacares</i>)	0%	E(0)
03023300	-- Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	0%	E(0)
03023400	-- Bigeye tunas (<i>Thunnus obesus</i>)	0%	E(0)
03023500	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	0%	E(0)
03023600	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	0%	E(0)
03023910	--- Longtail tuna (<i>Thunnus tonggol</i>)	0%	E(0)
03023920	--- Kawakawa (<i>Thunnus albacares</i>)	0%	E(0)
03023990	--- Other	0%	E(0)
03024100	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	0%	E(0)
03024200	-- Anchovies (<i>Engraulis spp.</i>)	0%	E(0)
03024300	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	0%	E(0)
03024410	-- Barred Spanish Mackerel (King fish, soitted soabusg mackerel)	0%	E(0)
03024420	--- Indian mackerel (<i>Trachurus indicus</i>)	0%	E(0)
03024490	--- Other	0%	E(0)
03024510	--- Trevally	0%	E(0)
03024520	--- Jackpomfert	0%	E(0)
03024590	--- Other	0%	E(0)
03024600	-- Cobia (<i>Rachycentron canadum</i>)	0%	E(0)
03024700	-- Swordfish (<i>Xiphias gladius</i>)	0%	E(0)
03024910	--- Silver pomfret	0%	E(0)
03024990	--- Other	0%	E(0)
03025100	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>).	0%	E(0)
03025200	-- Haddock (<i>Melanogrammus aeglefinus</i>)	0%	E(0)
03025300	-- Coalfish (<i>Pollachius virens</i>)	0%	E(0)
03025400	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	0%	E(0)
03025500	-- Alaska Pollock (<i>Theragra chalcogramma</i>)	0%	E(0)
03025600	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	0%	E(0)
03025900	-- Other	0%	E(0)
03027100	-- Tilapias (<i>Oreochromis spp.</i>)	0%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
03027200	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	0%	E(0)
03027300	-- Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)”.	0%	E(0)
03027400	-- Eels (Anguilla spp.)	0%	E(0)
03027900	-- Other	0%	E(0)
03028100	-- Dogfish and other sharks	0%	E(0)
03028200	-- Rays and skates (Rajidae)	0%	E(0)
03028300	-- Toothfish (Dissostichus spp.)	0%	E(0)
03028400	-- Seabass (Dicentrarchus spp.)	0%	E(0)
03028500	-- Seabream (Sparidae) (finned-black seabream, blache seabream, barred-silvery seabream, banded seabream, red-striped seabream, etc.)	0%	E(0)
03028910	--- Spotted groupers (<i>blue-spotted grouper, areolated grouper, saddle grouper, etc.</i>)	0%	E(0)
03028920	--- Emperor	0%	E(0)
03028930	--- Red snapper (<i>Alesmaudi</i>)	0%	E(0)
03028940	--- Silvery grunt	0%	E(0)
03028950	--- Mullet (Meed and Biyah)	0%	E(0)
03028960	--- Rabbit fish	0%	E(0)
03028970	--- barracuda	0%	E(0)
03028980	--- Croaker (Siganidae)	0%	E(0)
03028990	--- Other:	0%	E(0)
03029100	-- Livers, roes and milt	0%	E(0)
03029200	-- Shark fins	0%	E(0)
03029900	-- Other	0%	E(0)
03031100	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	5%	E(0)
03031200	-- Other Pacific salmon (<i>Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus</i>)	5%	E(0)
03031300	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	5%	E(0)
03031400	-- Trout (<i>Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster</i>)	5%	E(0)
03031900	-- Other	5%	E(0)
03032300	-- Tilapias (<i>Oreochromis spp.</i>)	5%	E(0)
03032400	-- Catfish (<i>Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.</i>)	5%	E(0)
03032500	-- Carp (<i>Cyprinus carpio, Carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus</i>)	5%	E(0)
03032600	-- Eels (<i>Anguilla spp.</i>)	5%	E(0)
03032900	-- Other	5%	E(0)
03033100	-- Halibut (<i>Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis</i>)	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
03033200	-- Plaice (<i>Pleuronectes platessa</i>)	5%	E(0)
03033300	-- Sole (<i>Solea spp.</i>)	5%	E(0)
03033400	-- Turbots (<i>Psetta maxima</i>)	5%	E(0)
03033900	-- Other	5%	E(0)
03034100	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	5%	E(0)
03034200	-- Yellowfin tunas (<i>Thunnus albacares</i>)	5%	E(0)
03034300	-- Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	5%	E(0)
03034400	-- Bigeye tunas (<i>Thunnus obesus</i>)	5%	E(0)
03034500	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	5%	E(0)
03034600	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	5%	E(0)
03034910	--- Longtail tuna (<i>Thunnus tongale</i>)	5%	E(0)
03034920	--- Kawakawa (<i>Thunnus albacares</i>)	5%	E(0)
03034990	--- Other.	5%	E(0)
03035100	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	5%	E(0)
03035300	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	5%	E(0)
03035410	--- Mackerel (King fish, soitted soabusg macherel)	5%	E(0)
03035420	--- Indian mackerel	5%	E(0)
03035490	--- Other.	5%	E(0)
03035510	--- Trevally (bigeye, blacktip, scad)	5%	E(0)
03035520	--- Jack pomfret	5%	E(0)
03035590	--- Other.	5%	E(0)
03035600	-- Cobia (<i>Rachycentron canadum</i>)	5%	E(0)
03035700	-- Swordfish (<i>Xiphias gladius</i>)	5%	E(0)
03035910	--- Silver pomfret	5%	E(0)
03035990	--- Other	5%	E(0)
03036300	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5%	E(0)
03036400	-- Haddock (<i>Melanogrammus aeglefinus</i>)	5%	E(0)
03036500	-- Coalfish (<i>Pollachius virens</i>)	5%	E(0)
03036600	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	5%	E(0)
03036700	-- Alaska Pollock (<i>Theragra chalcogramma</i>)	5%	E(0)
03036800	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	5%	E(0)
03036900	-- Other	5%	E(0)
03038100	-- Dogfish and other sharks	5%	E(0)
03038200	-- Rays and skates (<i>Rajidaie</i>)	5%	E(0)
03038300	-- Toothfish (<i>Dissostichus spp.</i>)	5%	E(0)
03038400	-- Sea bass (<i>Dicentrarchus spp.</i>)	5%	E(0)
03038910	--- Spotted groupers (<i>blue-spotted grouper</i> , <i>areolated grouper</i> , <i>saddle grouper</i> , etc.)	5%	E(0)
03038920	--- Emperor	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
03038930	- - - Red snapper (Alesmaudi)	5%	E(0)
03038940	- - -Sivery grunt fish	5%	E(0)
03038950	- - - Mullet (<i>meed</i> and <i>biyah</i>)	5%	E(0)
03038960	- - - Rabbit fish	5%	E(0)
03038970	- - - Barracuda	5%	E(0)
03038980	- - - Croaker (Siganidae)	5%	E(0)
03038991	- - Seabream (Sparidae) (finned-black seabream, blache seabream, barred-silvery seabream, banded seabream,red-stripped seabream,etc.)	5%	E(0)
03038999	- - - - Other	5%	E(0)
03039100	-- Livers, roes and milt	5%	E(0)
03039200	-- Shark fins	5%	E(0)
03039900	- - Other	5%	E(0)
03043100	- - Tilapias (Oreochromis spp.)	5%	E(0)
03043200	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	5%	E(0)
03043300	- - Nile Perch (Lates niloticus)	5%	E(0)
03043900	- - Other	5%	E(0)
03044100	- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	5%	E(0)
03044200	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	5%	E(0)
03044300	- - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	5%	E(0)
03044400	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	5%	E(0)
03044500	- - Swordfish (Xiphias gladius)	5%	E(0)
03044600	- - Toothfish (Dissostichus spp.)	5%	E(0)
03044700	-- Dogfish and other sharks	5%	E(0)
03044800	-- Rays and skates (Rajidae)”.	5%	E(0)
03044900	- - Other	5%	E(0)
03045100	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.). - - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp.,Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.).	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
03045200	-- Salmonidae	5%	E(0)
03045300	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	5%	E(0)
03045400	-- Swordfish (<i>Xiphias gladius</i>)	5%	E(0)
03045500	-- Toothfish (<i>Dissostichus</i> spp.)	5%	E(0)
03045600	-- Dogfish and other sharks	5%	E(0)
03045700	-- Rays and skates (<i>Rajidae</i>)”.	5%	E(0)
03045910	--- Spotted Groupers	5%	E(0)
03045920	--- Emperors	5%	E(0)
03045990	--- Other.	5%	E(0)
03046100	-- Tilapias (<i>Oreochromis</i> spp.)	5%	E(0)
03046200	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	5%	E(0)
03046300	-- Nile Perch (<i>Lates niloticus</i>)	5%	E(0)
03046900	-- Other	5%	E(0)
03047100	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5%	E(0)
03047200	-- Haddock (<i>Melanogrammus aeglefinus</i>)	5%	E(0)
03047300	-- Coalfish (<i>Pollachius virens</i>)	5%	E(0)
03047400	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	5%	E(0)
03047500	-- Alaska Pollock (<i>Theragra chalcogramma</i>)	5%	E(0)
03047900	-- Other	5%	E(0)
03048100	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	5%	E(0)
03048200	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	5%	E(0)
03048300	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	5%	E(0)
03048400	-- Swordfish (<i>Xiphias gladius</i>)	5%	E(0)
03048500	-- Toothfish (<i>Dissostichus</i> spp.)	5%	E(0)
03048600	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	5%	E(0)
03048700	-- Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	5%	E(0)
03048800	-- Dogfish and other sharks rays and skates (<i>Rajidae</i>)”	5%	E(0)
03048910	--- Groupers	5%	E(0)
03048920	--- Emperors	5%	E(0)
03048990	--- Other	5%	E(0)
03049100	-- Swordfish (<i>Xiphias gladius</i>)	5%	E(0)
03049200	-- Toothfish (<i>Dissostichus</i> spp.)	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
03049300	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)”.	5%	E(0)
03049400	-- Alaska Pollock (<i>Theragra chalcogramma</i>)	5%	E(0)
03049500	-- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollock (<i>Theragra chalcogramma</i>)	5%	E(0)
03049600	-- Dogfish and other sharks	5%	E(0)
03049700	-- Rays and skates (<i>Rajidae</i>)	5%	E(0)
03049900	-- Other.	5%	E(0)
03052000	- Livers and roes, dried, smoked, salted or in brine	5%	E(0)
03053100	-- Tilapias (<i>Oreochromis</i> spp.) catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	5%	E(0)
03053200	-- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	5%	E(0)
03053910	--- Sharks	5%	E(0)
03053990	--- Other	5%	E(0)
03054100	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	5%	E(0)
03054200	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	5%	E(0)
03054300	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	5%	E(0)
03054400	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)”	5%	E(0)
03054900	-- Other	5%	E(0)
03055100	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5%	E(0)
03055200	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
03055300	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5%	E(0)
03055400	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)”.	5%	E(0)
03055930	- - - Anchovies (<i>Engraulis</i> spp.)	5%	E(0)
03055990	- - - Other.	5%	E(0)
03056100	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	5%	E(0)
03056200	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5%	E(0)
03056300	- - Anchovies (<i>Engraulis</i> spp.)	5%	E(0)
03056400	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)”.	5%	E(0)
03056900	- - Other.	5%	E(0)
03057100	- - Shark fins	5%	E(0)
03057200	- - Fish heads, tails and maws	5%	E(0)
03057900	- - Other	5%	E(0)
03061100	- - Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	0%	E(0)
03061200	- - Lobsters (<i>Homarus</i> spp.)	0%	E(0)
03061400	- - Crabs	0%	E(0)
03061500	- - Norway lobsters (<i>Nephrops norvegicus</i>)	0%	E(0)
03061600	- - Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	0%	E(0)
03061700	- - Other shrimps and prawns	0%	E(0)
03061900	- - Other	0%	E(0)
03063100	- - Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	0%	E(0)
03063200	- - Lobsters (<i>Homarus</i> spp.)	0%	E(0)
03063300	- - Crabs	0%	E(0)
03063400	- - Norway lobsters (<i>Nephrops norvegicus</i>)	0%	E(0)
03063500	- - Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	0%	E(0)
03063600	- - Other shrimps and prawns	0%	E(0)
03063900	- - Other	0%	E(0)
03069100	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	0%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
03069200	-- Lobsters (Homarus spp.)	0%	E(0)
03069300	-- Crabs	0%	E(0)
03069400	-- Norway lobsters (Nephrops norvegicus)	0%	E(0)
03069500	-- Shrimps and prawns	0%	E(0)
03069900	-- Other	0%	E(0)
03071100	- - Live, fresh or chilled	5%	E(0)
03071200	-- Frozen	5%	E(0)
03071900	- - Other	5%	E(0)
03072100	- - Live, fresh or chilled	5%	E(0)
03072200	-- Frozen	5%	E(0)
03072900	- - Other	5%	E(0)
03073100	- - Live, fresh or chilled	5%	E(0)
03073200	-- Frozen	5%	E(0)
03073900	- - Other	5%	E(0)
03074200	- - Live, fresh or chilled	5%	E(0)
03074300	-- Frozen	5%	E(0)
03074900	- - Other	5%	E(0)
03075100	- - Live, fresh or chilled	5%	E(0)
03075200	-- Frozen	5%	E(0)
03075900	- - Other	5%	E(0)
03076000	- Snails, other than sea snails	5%	E(0)
03077100	- - Live, fresh or chilled	5%	E(0)
03077200	- - Frozen	5%	E(0)
03077900	- - Other	5%	E(0)
03078100	-- Live, fresh or chilled abalone (Haliotis spp.)	5%	E(0)
03078200	-- Live, fresh or chilled stromboid conchs (Strombus spp.)	5%	E(0)
03078300	-- Frozen abalone (Haliotis spp.)	5%	E(0)
03078400	-- Frozen stromboid conchs (Strombus spp.)	5%	E(0)
03078700	-- Other abalone (Haliotis spp.)	5%	E(0)
03078800	-- Other stromboid conchs (Strombus spp.)”	5%	E(0)
03079100	- - Live, fresh or chilled	5%	E(0)
03079200	- - Frozen	5%	E(0)
03079900	- - Other	5%	E(0)
03081100	- - Live, fresh or chilled	5%	E(0)
03081200	- - Frozen	5%	E(0)
03081900	- - Other	5%	E(0)
03082100	- - Live, fresh or chilled	5%	E(0)
03082200	- - Frozen	5%	E(0)
03082900	- - Other	5%	E(0)
03083000	- Jellyfish (Rhopilema spp.)	5%	E(0)
03089000	- Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
03091000	- Of fish	5%	E(0)
03099010	--- Of crustaceans	0%	E(0)
03099090	--- Other	5%	E(0)
04011030	--- Long life milk, in containers exceeding 1 Litre	5%	E(0)
04011090	--- Other	5%	E(0)
04012030	--- Long life milk, in containers exceeding 1 litre	5%	E(0)
04012090	--- Other	5%	E(0)
04014030	--- Long life milk, in containers exceeding 1 litre	5%	E(0)
04014090	--- Other	5%	E(0)
04015030	--- Long life milk, in containers exceeding 1 litre	5%	E(0)
04015090	--- Other	5%	E(0)
04021011	---- Milk, for industrial purposes, containing at least 75% milk, containing added sugar or other sweetening matter, whether or not concentrated.	5%	E(0)
04021012	---- Milk , for industrial purposes, containing less than 75% of milk, containing added sugar or other sweetening matter, whether or not concentrated.	5%	E(0)
04021019	---- Other	5%	E(0)
04021091	---- Other milk containing at least 75% of milk, containing added sugar or other sweetening matter, whether or not concentrated.	5%	E(0)
04021092	---- Other milk containing less than 75% of milk, containing added sugar or sweetening matter, whether or not concentrated.	5%	E(0)
04021099	---- Other	5%	E(0)
04022110	--- For industrial purposes	5%	E(0)
04022190	--- Other	5%	E(0)
04022911	---- Other of milk, for industrial purposes, containing at least 75% of milk, containing added sugar or other sweetening matter, whether or not concentrated.	5%	E(0)
04022912	---- Other milk,, containing less than 75% of milk, containing added sugar or other sweetening matter, whether or not concentrated.	5%	E(0)
04022919	---- Other	5%	E(0)
04022991	---- Other milk, containing at least 75% of milk containing added sugar or other sweetening mattar, whether or not concentrated.	5%	E(0)
04022992	---- Other of milk, containing less than 75% of milk, containing added sugar or other sweetening mattar, whether or not concentrated.	5%	E(0)
04022999	---- Other	5%	E(0)
04029110	--- Milk	5%	E(0)
04029120	--- Cream	5%	E(0)
04029911	---- Other of milk containing at least 75% of milk, containing added sugar or other sweetening matter, whether or not concentrated.	5%	E(0)
04029912	---- Other of milk, containing less than 75% of milk, containing added sugar pr other sweetening matter, whether or not concentrated.	5%	E(0)
04029920	--- Cream	5%	E(0)
04032000	- Yogurt	5%	E(0)
04039010	--- Labnah (Dehydrated yogurt)	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
04039020	- - - Laban (curdled milk)	5%	E(0)
04039090	- - - Other	5%	E(0)
04041000	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	5%	E(0)
04049000	- Other	5%	E(0)
04051000	- Butter	5%	E(0)
04052000	- Dairy spreads	5%	E(0)
04059000	- Other	5%	E(0)
04061000	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	5%	E(0)
04062000	- Grated or powdered cheese, of all kinds	5%	E(0)
04063000	- Processed cheese, not grated or powdered	5%	E(0)
04064000	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	5%	E(0)
04069010	- - - Fresh fermented cream cheese	5%	E(0)
04069020	- - - Medium hard cheese and hard cheese (e.g., Cheddar, Gouda, Gruyère, Parmesan)	5%	E(0)
04069030	- - - Semi-processed yellow cheese, in packages of a weight no less than 15 kg each.	5%	E(0)
04069090	- - - Other	5%	E(0)
04071100	- - Of fowls of the species <i>Gallus domesticus</i>	0%	E(0)
04071900	- - Other	0%	E(0)
04072100	- - Of fowls of the species <i>Gallus domesticus</i>	5%	E(0)
04072900	- - Other	5%	E(0)
04079000	- Others	5%	E(0)
04081100	- - Dried	5%	E(0)
04081900	- - Other	5%	E(0)
04089100	- - Dried	5%	E(0)
04089900	- - Other	5%	E(0)
04090000	Natural honey.	5%	E(0)
04101000	- Insects	5%	E(0)
04109010	- - - Turtles eggs	5%	E(0)
04109020	- - - Salanganes nests	5%	E(0)
04109090	- - - Other	5%	E(0)
05010000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	5%	E(0)
05021000	- Pigs', hogs' or boars' bristles and hair and waste thereof	Special Goods	SG
05029000	- Other	5%	E(0)
05040010	- - - Guts	5%	E(0)
05040020	- - - Stomachs	5%	E(0)
05040090	- - - Other	5%	E(0)
05051000	- Feathers of a kind used for stuffing; down	5%	E(0)
05059000	- Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
05061000	- Ossein and bones treated with acid	5%	E(0)
05069000	- Other	5%	E(0)
05071000	- Ivory; ivory powder and waste	PROHIBITED	PG
05079010	- - - Tortoise - shell, whalebone and whalebone hair powder and waste	5%	E(0)
05079020	- - - Horn, antlers, hooves, nails, claws and beaks, powder and waste	5%	E(0)
05080010	- - - Coral	5%	E(0)
05080020	- - - Black coral	5%	E(0)
05080030	- - - Shells of molluscs, crustaceans or echinoderms	5%	E(0)
05080090	- - - Other	5%	E(0)
05100010	- - - Ambergris castoreum , civet and musk	5%	E(0)
05100090	- - - Bile whether or not dried	5%	E(0)
05111000	- Bovine semen	5%	E(0)
05119110	- - - Inedible fish eggs	5%	E(0)
05119120	- - - Dead animals of Chapter (3)	5%	E(0)
05119190	- - - Other	5%	E(0)
05119910	- - - Cochineal and similar insects	5%	E(0)
05119920	- - - Silkworm eggs	5%	E(0)
05119930	- - - Ants eggs	5%	E(0)
05119940	- - - Animal blood, other dead animals and inedible meat, offal and limbs	5%	E(0)
05119950	- - - Sinews and tendons, and similar waste of row hides	5%	E(0)
05119990	- - - Other	5%	E(0)
06011000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0%	E(0)
06012000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	0%	E(0)
06021010	- - - Grapevines (grapeslips)	0%	E(0)
06021020	- - - Frankincense cuttings	0%	E(0)
06021090	- - - Other	0%	E(0)
06022010	- - - Palm tree seedling	0%	E(0)
06022020	- - - Coconut seedling	0%	E(0)
06022090	- - - Other	0%	E(0)
06023010	- - - Ornamental shrubs	5%	E(0)
06023090	- - - Other	5%	E(0)
06024000	- Roses, grafted or not	5%	E(0)
06029000	- Other	5%	E(0)
06031100	- - Roses	5%	E(0)
06031200	- - Carnations	5%	E(0)
06031300	- - Orchids	5%	E(0)
06031400	- - Chrysanthemums	5%	E(0)
06031500	- - Lilies (Lilium spp.)	5%	E(0)
06031900	- - Other	5%	E(0)
06039000	- Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
06042000	- Fresh	5%	E(0)
06049000	- Other	5%	E(0)
07011000	- Seed	0%	E(0)
07019000	- Other	0%	E(0)
07020000	Tomatoes, fresh or chilled.	0%	E(0)
07031011	- - - - Onions for food (green or dry rind)	0%	E(0)
07031012	- - - - Onions (for sowing)	0%	E(0)
07031020	- - - Shallots	0%	E(0)
07032000	- Garlic	0%	E(0)
07039000	- Leeks and other alliaceous vegetables	0%	E(0)
07041000	- Cauliflowers and broccoli	0%	E(0)
07042000	- Brussels sprouts	0%	E(0)
07049000	- Other	0%	E(0)
07051100	- - Cabbage lettuce (head lettuce)	0%	E(0)
07051900	- - Other	0%	E(0)
07052100	- - Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	0%	E(0)
07052900	- - Other	0%	E(0)
07061000	- Carrots and turnips	0%	E(0)
07069000	- Other	0%	E(0)
07070000	Cucumbers and gherkins, fresh or chilled .	0%	E(0)
07081000	- Peas (<i>Pisum sativum</i>)	0%	E(0)
07082000	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	0%	E(0)
07089010	- - - Beans	0%	E(0)
07089090	- - - Other	0%	E(0)
07092000	- Asparagus	0%	E(0)
07093000	- Aubergines (egg-plants)	0%	E(0)
07094000	- Celery other than celeriac	0%	E(0)
07095100	- - Mushrooms of the genus <i>Agaricus</i>	0%	E(0)
07095200	-- Mushrooms of the genus <i>Boletus</i>	0%	E(0)
07095300	-- Mushrooms of the genus <i>Cantharellus</i>	0%	E(0)
07095400	-- Shiitake (<i>Lentinus edodes</i>)	0%	E(0)
07095500	-- Matsutake (<i>Tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anatolicum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i>)	0%	E(0)
07095600	-- Truffles (<i>Tuber</i> spp.)	0%	E(0)
07095910	- - - Truffles	0%	E(0)
07095990	- - - Other	0%	E(0)
07096000	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	0%	E(0)
07097000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	0%	E(0)
07099100	- - Globe artichokes	0%	E(0)
07099200	- - Olives	0%	E(0)
07099300	- - Pumpkins, squash and gourds (<i>Cucurbita</i> spp.)	0%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
07099910	- - - Marrow	0%	E(0)
07099920	- - - Okra	0%	E(0)
07099930	- - - Parsley	0%	E(0)
07099940	- - - Coriander	0%	E(0)
07099990	- - - Other	0%	E(0)
07101000	- Potatoes	5%	E(0)
07102100	- - Peas (<i>Pisum sativum</i>)	5%	E(0)
07102200	- - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	5%	E(0)
07102900	- - Other	5%	E(0)
07103000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	5%	E(0)
07104000	- Sweet corn	5%	E(0)
07108000	- Other vegetables	5%	E(0)
07109000	- Mixtures of vegetables	5%	E(0)
07112000	- Olives	5%	E(0)
07114000	- Cucumbers and gherkins	5%	E(0)
07115100	- - Mushrooms of the genus <i>Agaricus</i>	5%	E(0)
07115900	- - Other	5%	E(0)
07119000	- Other vegetables; mixtures of vegetables	5%	E(0)
07122000	- Onions	5%	E(0)
07123100	- - Mushrooms of the genus <i>Agaricus</i>	5%	E(0)
07123200	- - Wood ears (<i>Auricularia spp.</i>)	5%	E(0)
07123300	- - Jelly fungi (<i>Tremella spp.</i>)	5%	E(0)
07123400	-- Shiitake (<i>Lentinus edodes</i>)	5%	E(0)
07123900	- - Other	5%	E(0)
07129000	- Other vegetables; mixtures of vegetables	5%	E(0)
07131000	- Peas (<i>Pisum sativum</i>)	5%	E(0)
07132000	- Chickpeas (garbanzos)	5%	E(0)
07133110	- - - For sowing	0%	E(0)
07133120	- - - For food	5%	E(0)
07133210	- - - For sowing	0%	E(0)
07133220	- - - For food	5%	E(0)
07133310	- - - For sowing	0%	E(0)
07133320	- - - For food	5%	E(0)
07133410	- - - For sowing	5%	E(0)
07133420	- - - For food	5%	E(0)
07133510	- - - For sowing	5%	E(0)
07133520	- - - For food	5%	E(0)
07133900	- - Other	5%	E(0)
07134000	- Lentils	5%	E(0)
07135000	- Broad beans (<i>Vicia faba var. major</i>) and horse beans (<i>Vicia faba var. equina</i> , <i>Vicia faba var. minor</i>)	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
07136000	- Pigeon peas (Cajanus cajan)	5%	E(0)
07139010	- - - Mung	5%	E(0)
07139090	- - - Other	5%	E(0)
07141000	- Manioc (cassava)	5%	E(0)
07142000	- Sweet potatoes	5%	E(0)
07143000	- Yams (Dioscorea spp.)	5%	E(0)
07144000	- Taro (Colocasia spp.)	5%	E(0)
07145000	- Yautia (Xanthosoma spp.)	5%	E(0)
07149010	- - - Salep	5%	E(0)
07149020	- - - Jerusalem artichokes	5%	E(0)
07149090	- - - Other	5%	E(0)
08011100	- - Desiccated	5%	E(0)
08011200	- - In the inner shell (endocarp)	5%	E(0)
08011900	- - Other	5%	E(0)
08012100	- - In shell	5%	E(0)
08012200	- - Shelled	5%	E(0)
08013100	- - In shell	5%	E(0)
08013200	- - Shelled	5%	E(0)
08021100	- - In shell	5%	E(0)
08021200	- - Shelled	5%	E(0)
08022100	- - In shell	5%	E(0)
08022200	- - Shelled	5%	E(0)
08023100	- - In shell	5%	E(0)
08023200	- - Shelled	5%	E(0)
08024100	- - In shell	5%	E(0)
08024200	- - Shelled	5%	E(0)
08025100	- - In shell	5%	E(0)
08025200	- - Shelled	5%	E(0)
08026100	- - In shell	5%	E(0)
08026200	- - Shelled	5%	E(0)
08027010	- - - Cola Acuminata (sterculia acuminata)	5%	E(0)
08027090	- - - Other	5%	E(0)
08028000	- Areca nuts	5%	E(0)
08029100	-- Pine nuts, in shell	5%	E(0)
08029200	-- Pine nuts, shelled	5%	E(0)
08029910	- - - Green seed (Banak)	5%	E(0)
08029991	- - - - In shell	5%	E(0)
08029992	- - - - Shelled	5%	E(0)
08031000	- plantains	0%	E(0)
08039000	- Other	0%	E(0)
08041010	- - - Fresh	0%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
08041021	---- Pressed	0%	E(0)
08041029	---- Other	0%	E(0)
08042010	--- Fresh	0%	E(0)
08042020	--- Dried	0%	E(0)
08043000	- Pineapples	0%	E(0)
08044000	- Avocados	0%	E(0)
08045010	--- Guavas	0%	E(0)
08045020	--- Mangoes	0%	E(0)
08045030	--- Mangosteens	0%	E(0)
08051000	- Oranges	0%	E(0)
08052100	-- Mandarins (including tangerines and satsumas)	0%	E(0)
08052200	-- Clementines	0%	E(0)
08052900	-- Other	0%	E(0)
08054000	- Grapefruit and pomelos	0%	E(0)
08055010	--- Fresh	0%	E(0)
08055020	--- Dried	0%	E(0)
08059000	- Other	0%	E(0)
08061000	- Fresh	0%	E(0)
08062000	- Dried	0%	E(0)
08071100	-- Watermelons	0%	E(0)
08071910	--- Melon (muskmelon)	0%	E(0)
08071990	--- Other	0%	E(0)
08072000	- Papaws (papayas)	0%	E(0)
08081000	- Apples	0%	E(0)
08083000	- Pears	0%	E(0)
08084000	- Quinces	0%	E(0)
08091000	- Apricots	0%	E(0)
08092100	-- Sour cherries (<i>Prunus cerasus</i>)	0%	E(0)
08092900	-- Other	0%	E(0)
08093000	- Peaches, including nectarines	0%	E(0)
08094000	- Plums and sloes	0%	E(0)
08101000	- Strawberries	0%	E(0)
08102000	- Raspberries, blackberries, mulberries and loganberries	0%	E(0)
08103000	- Black, white or red currants and gooseberries	0%	E(0)
08104000	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	0%	E(0)
08105000	- Kiwifruit	0%	E(0)
08106000	- Durians	0%	E(0)
08107000	- Persimmons	0%	E(0)
08109010	--- Pomegranates	0%	E(0)
08109020	--- Medlar	0%	E(0)
08109030	--- Prickly pear	0%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
08109090	- - - Other	0%	E(0)
08111000	- Strawberries	5%	E(0)
08112000	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	5%	E(0)
08119000	- Other	5%	E(0)
08121000	- Cherries	5%	E(0)
08129000	- Other	5%	E(0)
08131000	- Apricots	5%	E(0)
08132000	- Prunes	5%	E(0)
08133000	- Apples	5%	E(0)
08134010	- - - Cherries	5%	E(0)
08134020	- - - Tamarind	5%	E(0)
08134030	- - - Pears	5%	E(0)
08134090	- - - Other	5%	E(0)
08135000	- Mixtures of nuts or dried fruits of this Chapter	5%	E(0)
08140000	Peel of citrus fruit or melons (including watermelons), fresh,frozen, dried or provisionally preserved in brine. in sulphur water or in other preservative solutions.	5%	E(0)
09011100	- - Not decaffeinated	0%	E(0)
09011200	- - Decaffeinated	0%	E(0)
09012100	- - Not decaffeinated	0%	E(0)
09012200	- - Decaffeinated	0%	E(0)
09019000	- Other	0%	E(0)
09021000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	0%	E(0)
09022000	- Other green tea (not fermented)	0%	E(0)
09023010	- - - Tea bag not exceeding 3 g	0%	E(0)
09023090	- - - Other	0%	E(0)
09024000	- Other black tea (fermented) and other partly fermented tea	0%	E(0)
09030000	Mate.	5%	E(0)
09041100	- - Neither crushed nor ground	5%	E(0)
09041200	- - Crushed or ground	5%	E(0)
09042100	- - Neither crushed nor ground:	5%	E(0)
09042200	- - Crushed or ground	5%	E(0)
09051000	- Neither crushed nor ground:	5%	E(0)
09052000	- Crushed or ground	5%	E(0)
09061100	- - Cinnamon (<i>Cinnamomum zeylanicum Blume</i>)	5%	E(0)
09061900	- - Other	5%	E(0)
09062000	- Crushed or ground	5%	E(0)
09071000	- Neither crushed nor ground:	5%	E(0)
09072000	- Crushed or ground	5%	E(0)
09081100	- - Neither crushed nor ground:	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
09081200	-- Crushed or ground	5%	E(0)
09082100	-- Neither crushed nor ground.	PROHIBITED	PG
09082200	-- Crushed or ground	PROHIBITED	PG
09083100	-- Neither crushed nor ground:	0%	E(0)
09083200	-- Crushed or ground	0%	E(0)
09092100	-- Neither crushed nor ground:	5%	E(0)
09092200	-- Crushed or ground	5%	E(0)
09093100	-- Neither crushed nor ground:	5%	E(0)
09093200	-- Crushed or ground	5%	E(0)
09096100	-- Neither crushed nor ground:	5%	E(0)
09096200	-- Crushed or ground	5%	E(0)
09101100	-- Neither crushed nor ground:	5%	E(0)
09101200	-- Crushed or ground	5%	E(0)
09102000	- Saffron	5%	E(0)
09103010	--- Neither crushed nor ground:	5%	E(0)
09103020	--- Crushed or ground	5%	E(0)
09109100	-- Mixtures referred to in Note 1 (b) to this Chapter	5%	E(0)
09109910	--- Fenugreek	5%	E(0)
09109920	--- Thyme and bay leaves	5%	E(0)
09109930	--- Curry	5%	E(0)
09109990	--- Other	5%	E(0)
10011100	-- Seed	0%	E(0)
10011900	-- Other	0%	E(0)
10019100	-- Seed	0%	E(0)
10019910	--- Normal wheat	0%	E(0)
10019920	--- Thin wheat	0%	E(0)
10019930	--- Meslin	0%	E(0)
10021000	- Seed	5%	E(0)
10029000	- Other	5%	E(0)
10031000	- Seed	0%	E(0)
10039000	- Other	0%	E(0)
10041000	- Seed	0%	E(0)
10049010	--- Grey oats (or black)	0%	E(0)
10049020	--- White oats (or yellow)	0%	E(0)
10051000	- Seed	0%	E(0)
10059010	--- Golden corn	0%	E(0)
10059020	--- White corn	0%	E(0)
10059030	--- Brown corn	0%	E(0)
10059090	--- Other	0%	E(0)
10061000	- Rice in the husk (paddy or rough)	0%	E(0)
10062000	- Husked (brown) rice	0%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
10063000	- Semi-milled or wholly milled rice, whether or not polished or glazed	0%	E(0)
10064000	- Broken rice	0%	E(0)
10071000	- Seed	5%	E(0)
10079000	- Other	5%	E(0)
10081000	- Buckwheat	0%	E(0)
10082100	- - Seed	0%	E(0)
10082900	- - Other	0%	E(0)
10083000	- Canary seeds	0%	E(0)
10084000	- Fonio (<i>Digitaria</i> spp.)	0%	E(0)
10085000	- Quinoa (<i>Chenopodium quinoa</i>)	0%	E(0)
10086000	- Triticale	0%	E(0)
10089000	- Other cereals	0%	E(0)
11010010	- - - Wheat flour	0%	E(0)
11010020	- - - Flour of mixed wheat and rye	0%	E(0)
11022000	- Maize (corn) flour	0%	E(0)
11029010	- - - Barley flour	0%	E(0)
11029020	- - - Oats flour	0%	E(0)
11029030	- - - Grain sorghum flour	0%	E(0)
11029040	- - - Buckwheat flour	0%	E(0)
11029050	- - - Millet flour	0%	E(0)
11029060	- - - Rice flour	0%	E(0)
11029090	- - - Other	0%	E(0)
11031110	- - - Groats	0%	E(0)
11031120	- - - Meal	0%	E(0)
11031310	- - - Groats	0%	E(0)
11031320	- - - Meal	0%	E(0)
11031910	- - - Of barley	0%	E(0)
11031920	- - - Of grain sorghum	0%	E(0)
11031930	- - - Of rye	0%	E(0)
11031940	- - - Of buckwheat	0%	E(0)
11031950	- - - Of millet	0%	E(0)
11031990	- - - Of other cereals	0%	E(0)
11032000	- Pellets	0%	E(0)
11041200	- - Of oats	5%	E(0)
11041910	- - - Of wheat	5%	E(0)
11041920	- - - Of rye	5%	E(0)
11041930	- - - Of buckwheat	5%	E(0)
11041940	- - - Of millet	5%	E(0)
11041950	- - - Of grain sorghum	5%	E(0)
11041960	- - - Of maize (corn)	5%	E(0)
11041990	- - - Of other cereals	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
11042200	-- Of oats	5%	E(0)
11042300	-- Of maize (corn)	5%	E(0)
11042910	--- Of wheat	5%	E(0)
11042920	--- Of rye	5%	E(0)
11042930	--- Of buckwheat	5%	E(0)
11042940	--- Of millet	5%	E(0)
11042950	--- Of grain sorghum	5%	E(0)
11042990	--- Of other cereals	5%	E(0)
11043000	- Germ of cereals, whole, rolled, flaked or ground	5%	E(0)
11051010	--- Flour	5%	E(0)
11051020	--- Meal	5%	E(0)
11051030	--- Powders	5%	E(0)
11052000	- Flakes, granules and pellets	5%	E(0)
11061011	---- Of peas	5%	E(0)
11061012	---- Of chick peas	5%	E(0)
11061013	---- Of string beans	5%	E(0)
11061014	---- Of haricot beans	5%	E(0)
11061015	---- Of lentils	5%	E(0)
11061016	---- Of kidney beans	5%	E(0)
11061019	---- Other	5%	E(0)
11061021	---- Of peas	5%	E(0)
11061022	---- Of chick peas	5%	E(0)
11061023	---- Of string beans	5%	E(0)
11061024	---- Of haricot beans	5%	E(0)
11061025	---- Of lentils	5%	E(0)
11061026	---- Of kidney beans	5%	E(0)
11061029	---- Other	5%	E(0)
11062010	--- Flour of sago	5%	E(0)
11062020	--- Meal of sago	5%	E(0)
11062031	---- Manioc	5%	E(0)
11062032	---- Arrowroot	5%	E(0)
11062033	---- Of salep	5%	E(0)
11062034	---- Of jerusalem artichokes	5%	E(0)
11062035	---- Of sweet potatoes	5%	E(0)
11062039	---- Flour of other roots and tubers	5%	E(0)
11063010	--- Of chestnuts	5%	E(0)
11063020	--- Of almonds	5%	E(0)
11063030	--- Of dates	5%	E(0)
11063040	--- Of bananas	5%	E(0)
11063050	--- Of coconuts	5%	E(0)
11063060	--- Of tamarind	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
11063070	- - - Of fruit peels	5%	E(0)
11063080	- - - Of lemon	5%	E(0)
11063090	- - - Other	5%	E(0)
11071000	- Not roasted	5%	E(0)
11072000	- Roasted	5%	E(0)
11081100	- - Wheat starch	5%	E(0)
11081200	- - Maize (corn) starch	5%	E(0)
11081300	- - Potato starch	5%	E(0)
11081400	- - Manioc (cassava) starch	5%	E(0)
11081910	- - - Rice starch	5%	E(0)
11081920	- - - Arrowroot starch	5%	E(0)
11081930	- - - Sago starch	5%	E(0)
11081990	- - - Other starches	5%	E(0)
11082000	- Inulin	5%	E(0)
11090000	Wheat gluten, whether or not dried.	5%	E(0)
12011000	- seeds	0%	E(0)
12019010	- - - Whole grain	0%	E(0)
12019020	- - - Broken grain	0%	E(0)
12023000	- seeds	5%	E(0)
12024100	- - In shell	5%	E(0)
12024200	- - Shelled, whether or not broken	5%	E(0)
12030000	Copra.	5%	E(0)
12040000	Linseed, whether or not broken.	5%	E(0)
12051000	- Low erucic acid rape or colza seeds	5%	E(0)
12059000	- Other	5%	E(0)
12060000	Sunflower seeds, whether or not broken.	5%	E(0)
12071000	- Palm nuts and kernels	5%	E(0)
12072100	- - Seeds	5%	E(0)
12072900	- - Other	5%	E(0)
12073000	- Castor oil seeds	5%	E(0)
12074000	- Sesamum seeds	5%	E(0)
12075000	- Mustard seeds	5%	E(0)
12076000	- Safflower (Carthamus tinctorius) seeds	5%	E(0)
12077000	- Melon seeds	5%	E(0)
12079100	- - Poppy seeds	PROHIBITED	PG
12079910	- - - Poppy	PROHIBITED	PG
12079920	- - - Hemp seeds	PROHIBITED	PG
12079930	- - - Frankincense seeds	5%	E(0)
12079990	- - - Other	5%	E(0)
12081000	- Of soya beans	5%	E(0)
12089000	- Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
12091000	- Sugar beet seed	0%	E(0)
12092100	- - Lucerne (alfalfa) seeds	0%	E(0)
12092200	- - Clover (<i>Trifolium spp.</i>) seeds	0%	E(0)
12092300	- - Fescue seeds	0%	E(0)
12092400	- - Kentucky blue grass (<i>Poa pratensis L.</i>) seeds	0%	E(0)
12092500	- - Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seeds	0%	E(0)
12092910	- - - Lupines	0%	E(0)
12092990	- - - Other	0%	E(0)
12093000	- Seeds of herbaceous plants cultivated principally for their flowers	0%	E(0)
12099110	- - - Tomato seeds	0%	E(0)
12099120	- - - Leeks seeds	0%	E(0)
12099130	- - - Radish seeds	0%	E(0)
12099140	- - - Carrot seeds	0%	E(0)
12099150	- - - Cucumber seeds	0%	E(0)
12099160	- - - Marrow seeds	0%	E(0)
12099170	- - - Pumpkin seeds	0%	E(0)
12099180	- - - Eggplant seeds	0%	E(0)
12099191	- - - - Lettuce seeds	0%	E(0)
12099192	- - - - Cress seeds	0%	E(0)
12099193	- - - - Pepper seeds (of the genus <i>Capsicum</i> or <i>Pimenta</i>)	0%	E(0)
12099199	- - - - Other	0%	E(0)
12099900	- - Other	0%	E(0)
12101000	- Hop cones, neither ground nor powdered nor in the form of pellets	5%	E(0)
12102000	- Hop cones, ground, powdered or in the form of pellets; lupulin	5%	E(0)
12112000	- Ginseng roots	5%	E(0)
12113000	- Coca leaf	PROHIBITED	PG
12114000	- Poppy straw	PROHIBITED	PG
12115000	- Ephedra	5%	E(0)
12116000	- Bark of African cherry (<i>Prunus africana</i>)	5%	E(0)
12119010	- - - Black cumin	5%	E(0)
12119020	- - - Black poppy	PROHIBITED	PG
12119030	- - - Chips and pieces of aloeswood, and other aromatic woods	5%	E(0)
12119040	- - - Mint	5%	E(0)
12119050	- - - Desert flower	5%	E(0)
12119060	- - - Cannabis sativa	PROHIBITED	PG
12119070	- - - Arak roots for tooth cleaning (suwak)	5%	E(0)
12119081	- - - - Prepared chewable Indian paan (betel) not containing tobacco	PROHIBITED	PG
12119089	- - - - Other Indian betel leaves	5%	E(0)
12119091	- - - - Khat (<i>catha edulis</i>)	PROHIBITED	PG
12119099	- - - - Other	5%	E(0)
12122100	- - Fit for human consumption	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
12122900	-- Other	5%	E(0)
12129100	-- Sugar beet	5%	E(0)
12129200	-- Locust beans (carob)	5%	E(0)
12129300	-- Sugar cane	5%	E(0)
12129400	-- Chicory roots	5%	E(0)
12129910	--- Melon seeds	5%	E(0)
12129940	--- Pumpkin and marrow seeds	5%	E(0)
12129950	--- Apricot, peach or plum stones and kernels	5%	E(0)
12129990	--- Other	5%	E(0)
12130010	--- Hay	0%	E(0)
12130090	--- Other	0%	E(0)
12141000	- Lucerne (alfalfa) meal and pellets	0%	E(0)
12149010	--- Lupine	0%	E(0)
12149020	--- Vetches	0%	E(0)
12149090	--- Other	0%	E(0)
13012000	- Gum arabic	5%	E(0)
13019010	--- Tragacanth	5%	E(0)
13019020	--- Mastic	5%	E(0)
13019030	--- Benzoin	5%	E(0)
13019040	--- Asafetida	5%	E(0)
13019050	--- Myrrh	5%	E(0)
13019060	--- Olibanum	5%	E(0)
13019070	--- Frankincense	5%	E(0)
13019080	--- Storax	5%	E(0)
13019091	---- Gum resins	5%	E(0)
13019092	---- Oleoresins	5%	E(0)
13019093	---- Balsams	5%	E(0)
13019099	---- Other	5%	E(0)
13021100	-- Opium	PROHIBITED	PG
13021200	-- Of liquorice	5%	E(0)
13021300	-- Of hops	5%	E(0)
13021400	-- Of ephedra	5%	E(0)
13021910	--- Hashish	PROHIBITED	PG
13021920	--- Ginseng extract	5%	E(0)
13021930	--- Tahinah (sesame sap)	5%	E(0)
13021940	--- Aloes	5%	E(0)
13021950	--- Myrrh	5%	E(0)
13021960	--- Mannite	5%	E(0)
13021970	--- Other medical extracts	5%	E(0)
13021990	--- Other	5%	E(0)
13022000	- Pectic substances, pectinates and pectates	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
13023100	- - Agar-agar	5%	E(0)
13023200	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	5%	E(0)
13023900	- - Other	5%	E(0)
14011000	- Bamboos	5%	E(0)
14012000	- Rattans	5%	E(0)
14019010	- - - Osier	5%	E(0)
14019020	- - - Reeds	5%	E(0)
14019090	- - - Other	5%	E(0)
14042000	- Cotton linters	5%	E(0)
14049010	- - - Hard seeds, pips, hulls and nuts for carving, of a kind used in manufacture of buttons, beads, rosaries . . etc.	5%	E(0)
14049020	- - - Henna	5%	E(0)
14049090	- - - Other	5%	E(0)
15011000	- Lard	Special Goods	SG
15012000	- Other pig fat	Special Goods	SG
15019000	- Other	5%	E(0)
15021000	- Tallow	5%	E(0)
15029000	- Other	5%	E(0)
15030011	- - - - Of pig	Special Goods	SG
15030012	- - - Of asses, mules or hinnies	Special Goods	SG
15030019	- - - - Other	5%	E(0)
15030021	- - - - Of pig	Special Goods	SG
15030022	- - - Of asses, mules or hinnies	Special Goods	SG
15030029	- - - - Other	5%	E(0)
15030091	- - - - Of pig	Special Goods	SG
15030092	- - - Of asses, mules or hinnies	Special Goods	SG
15030099	- - - - Other	5%	E(0)
15041000	- Fish-liver oils and their fractions	5%	E(0)
15042000	- Fats and oils and their fractions, of fish, other than liver oils	5%	E(0)
15043000	- Fats and oils and their fractions, of marine mammals	5%	E(0)
15050000	Wool grease and fatty substances derived therefrom (including lanolin).	5%	E(0)
15060000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	5%	E(0)
15071000	- Crude oil, whether or not degummed	5%	E(0)
15079000	- Other	5%	E(0)
15081000	- Crude oil	5%	E(0)
15089000	- Other	5%	E(0)
15092000	- Extra virgin olive oil	5%	E(0)
15093000	- Virgin olive oil	5%	E(0)
15094000	- Other virgin olive oils	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
15099000	- Other	5%	E(0)
15101000	- Crude olive pomace oil	5%	E(0)
15109000	- Other	5%	E(0)
15111000	- Crude oil	5%	E(0)
15119000	- Other	5%	E(0)
15121100	-- Crude oil	5%	E(0)
15121900	-- Other	5%	E(0)
15122100	-- Crude oil, whether or not gossypol has been removed	5%	E(0)
15122900	-- Other	5%	E(0)
15131100	-- Crude oil	5%	E(0)
15131900	-- Other	5%	E(0)
15132100	-- Crude oil	5%	E(0)
15132900	-- Other	5%	E(0)
15141100	-- Crude oil	5%	E(0)
15141900	-- Other	5%	E(0)
15149100	-- Crude oil	5%	E(0)
15149900	-- Other	5%	E(0)
15151100	-- Crude oil	5%	E(0)
15151900	-- Other	5%	E(0)
15152100	-- Crude oil	5%	E(0)
15152900	-- Other	5%	E(0)
15153000	- Castor oil and its fractions	5%	E(0)
15155000	- Sesame oil and its fractions	5%	E(0)
15156000	- Microbial fats and oils and their fractions	5%	E(0)
15159000	- Other	5%	E(0)
15161000	- Animal fats and oils and their fractions	5%	E(0)
15162000	- Vegetable fats and oils and their fractions	5%	E(0)
15163000	- Microbial fats and oils and their fractions	5%	E(0)
15171010	--- Of animals origin	5%	E(0)
15171020	--- Of vegetable origin	5%	E(0)
15171090	--- Other	5%	E(0)
15179010	--- Liquid margarine	5%	E(0)
15179090	--- Other	5%	E(0)
15180011	---- Of pig	Special Goods	SG
15180012	--- Of asses, mules or hinnies	Special Goods	SG
15180019	---- Other	5%	E(0)
15180020	--- Of vegetable origin	5%	E(0)
15180090	--- Other	5%	E(0)
15200010	--- Crude glycerol	5%	E(0)
15200020	--- Glycerol waters and glycerol lyes	5%	E(0)
15211000	- Vegetable waxes	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
15219010	- - - Spermaceti, crude, pressed or refined, or coloured	5%	E(0)
15219020	- - - Beeswax, whether or not coloured	5%	E(0)
15219040	- - - Other insect waxes, whether or not coloured	5%	E(0)
15220010	- - - Degras (fish oil treated with nitric acid)	5%	E(0)
15220020	- - - Residues resulting from the treatment of fatty substances or animal or vegetable	5%	E(0)
16010011	- - - - Of swine	Special Goods	SG
16010012	- - - - Of animal blood	Special Goods	SG
16010020	- - - Of bovine animals	5%	E(0)
16010030	- - - Of poultry	5%	E(0)
16010090	- - - other	5%	E(0)
16021010	- - -Food suitable for infants or young children	5%	E(0)
16021090	- - - Other	5%	E(0)
16022000	- Of liver of any animal	5%	E(0)
16023100	- - Of turkeys	5%	E(0)
16023200	- - Of fowls of the species <i>Gallus domesticus</i>	5%	E(0)
16023900	- - Other	5%	E(0)
16024100	- - Hams and cuts thereof	Special Goods	SG
16024200	- - Shoulders and cuts thereof	Special Goods	SG
16024900	- - Other, including mixtures	Special Goods	SG
16025010	- - - Pastrami (spiced, dried and prepared meat)	5%	E(0)
16025090	- - - Other (canned or the like)	5%	E(0)
16029010	- - - Food preparation containing more than 20% by weight of meat (ready-made meals)	5%	E(0)
16029021	- - - - Tongues	5%	E(0)
16029029	- - - - Other (except livers)	5%	E(0)
16029031	- - - - Preparations of swine blood	Special Goods	SG
16029039	- - - - Other	Special Goods	SG
16029090	- - - Other	5%	E(0)
16030010	- - - Meat extracts and meat juices	5%	E(0)
16030020	- - - Extracts and juices of fish, crustaceans molluscs or other aquatic invertebrates	5%	E(0)
16041100	- - Salmon	5%	E(0)
16041200	- - Herrings	5%	E(0)
16041300	- - Sardines, sardinella and brisling or sprats	5%	E(0)
16041400	-- Tunas, skipjack tuna and bonito (<i>Sarda</i> spp.)	5%	E(0)
16041500	- - Mackerel	5%	E(0)
16041600	- - Anchovies	5%	E(0)
16041700	- - Eels	5%	E(0)
16041800	- - Shark fins	5%	E(0)
16041900	- - Other	5%	E(0)
16042000	- Other prepared or preserved fish	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
16043100	-- Caviar	5%	E(0)
16043200	-- caviar substitutes	5%	E(0)
16051000	- Crab	5%	E(0)
16052100	-- Not in airtight container	5%	E(0)
16052900	-- Other	5%	E(0)
16053000	- Lobster	5%	E(0)
16054000	- Other crustaceans	5%	E(0)
16055100	-- Oysters	5%	E(0)
16055200	-- Scallops, including queen scallops	5%	E(0)
16055300	-- Mussels	5%	E(0)
16055400	-- Cuttle fish and squid	5%	E(0)
16055500	-- Octopus	5%	E(0)
16055600	-- Clams, cockles and arkshells	5%	E(0)
16055700	-- Abalone	5%	E(0)
16055800	-- Snails, other than sea snails	5%	E(0)
16055900	-- Other	5%	E(0)
16056100	-- Sea cucumbers	5%	E(0)
16056200	-- Sea urchins	5%	E(0)
16056300	-- Jellyfish	5%	E(0)
16056900	-- Other	5%	E(0)
17011210	--- For industrial refining	0%	E(0)
17011290	--- Other	0%	E(0)
17011310	--- For industrial refining	0%	E(0)
17011390	--- Other	0%	E(0)
17011410	--- For industrial refining	0%	E(0)
17011490	--- Other	0%	E(0)
17019100	-- Containing added flavouring or colouring matter	0%	E(0)
17019911	---- Fine crystals	0%	E(0)
17019912	---- Cubes or moulds	0%	E(0)
17019913	---- Powder	0%	E(0)
17019920	--- Rock candy (Sugar candy), neither colored nor perfumed	0%	E(0)
17019930	--- Chemically pure sucrose	0%	E(0)
17019990	--- Other	0%	E(0)
17021100	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	5%	E(0)
17021900	-- Other	5%	E(0)
17022000	- Maple sugar and maple syrup	5%	E(0)
17023000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	5%	E(0)
17024000	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose. excluding invert sugar	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
17025000	- Chemically pure fructose	5%	E(0)
17026000	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	5%	E(0)
17029010	- - - Maltose, whether or nor chemically pure	5%	E(0)
17029020	- - - Sucrose, chemically impure	5%	E(0)
17029030	- - - Invert sugar, whether or not chemically pure	5%	E(0)
17029040	- - - Fructose , chemically impure	5%	E(0)
17029050	- - - Other sugar liguids, whether or not condensed, neither flavored nor colored	5%	E(0)
17029060	- - - Caramel	5%	E(0)
17029070	- - - Artificial honey	5%	E(0)
17029090	- - - Other	5%	E(0)
17031000	- Cane molasses	5%	E(0)
17039000	- Other	5%	E(0)
17041000	- Chewing gum, whether or not sugar-coated	5%	E(0)
17049010	- - - Candies, drops and bonbons	5%	E(0)
17049020	- - - Toffee (caramels), turkish delight, nougat	5%	E(0)
17049030	- - - Almond candy, pistachio candy and the like	5%	E(0)
17049040	- - - Fruit jellies, fruit pastes and liquorice sugar , put up as confectionery	5%	E(0)
17049050	- - - Cough drops	5%	E(0)
17049060	- - - Halawa tahiniah	5%	E(0)
17049070	- - - Candies powder containing fruit flavor	5%	E(0)
17049080	- - - White Chocolate containing alcohol	Special Goods	SG
17049090	- - - Other	5%	E(0)
18010000	Cocoa beans, whole or broken, raw or roasted.	5%	E(0)
18020000	Cocoa shells, husks, skins and other cocoa waste.	5%	E(0)
18031000	- Not defatted	5%	E(0)
18032000	- Wholly or partly defatted	5%	E(0)
18040000	Cocoa butter, fat and oil.	5%	E(0)
18050000	Cocoa powder, not containing added sugar or other sweetening matter.	5%	E(0)
18061011	- - - - Cocoa powder containing added sugar or other sweetening matter, containing added peptone or milk used in the preparation of beverages	5%	E(0)
18061019	- - - - Other	5%	E(0)
18061091	- - - - Other cocoa powder containing added sugar or other sweetening matter used in the preparation of beverages	5%	E(0)
18061099	- - - - Other	5%	E(0)
18062010	- - - Powders for making ice-cream containing cocoa	5%	E(0)
18062020	- - - Confectionery products containing cocoa	5%	E(0)
18062031	- - - - Cocoa powder containing added sugar or other sweetening matter, containing added peptone or milk used in the preparation of beverages	5%	E(0)
18062039	- - - - Other	5%	E(0)
18062090	- - - Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
18063110	--- Containing alcohol	Special Goods	SG
18063190	--- Other	5%	E(0)
18063210	--- Containing alcohol	Special Goods	SG
18063290	--- Other	5%	E(0)
18069010	--- Powders for making ice-cream containing cocoa	5%	E(0)
18069020	--- Confectionery products containing cocoa	5%	E(0)
18069031	---- Cocoa powder containing added sugar or other sweetening matter, containing added peptone or milk used in the preparation of beverages	5%	E(0)
18069039	---- Other	5%	E(0)
18069091	---- Other products containing added sugar or other sweetening matter used in the preparation of beverages	5%	E(0)
18069099	---- Other	5%	E(0)
19011010	--- Infants and young children food based on milk or malted milk prepared as substitutes of mother milk, not containing cocoa	0%	E(0)
19011020	--- Infants and young children food based on milk or malted milk prepared as substitutes of mother milk, containing less than 5% by weight of cocoa	0%	E(0)
19011090	--- Other	0%	E(0)
19012010	--- Cereal flour mixes with fruit flour containing added cocoa powder	5%	E(0)
19012020	--- Ready-mixed doughs consisting essentially of cereal flour with sugar , fat, eggs or fruit	5%	E(0)
19012090	--- Other	5%	E(0)
19019011	---- Racahout, not containing added sugar or other sweetening mater, for beverages industry.	5%	E(0)
19019012	---- Racahout, containing added sugar or other sweetening mater, for beverages industry.	5%	E(0)
19019019	---- Other	5%	E(0)
19019021	---- Malted milk, not containing sugar or other sweetening matter, for beverages industry.	5%	E(0)
19019022	---- Malted milk, containing sugar or other sweetening matter, for beverages industry.	5%	E(0)
19019029	---- Other	5%	E(0)
19019030	--- Powder for making ice cream	5%	E(0)
19019091	---- Other, not containing added sugar or other sweetening matter, for beverages industry.	5%	E(0)
19019092	---- Other, containing added sugar or other sweetening matter, for beverages industry.	5%	E(0)
19019099	---- Other	5%	E(0)
19021110	--- Macaroni, vermicelli and the like such as spaghetti and cannelloni, in shape of shells, stars, letters and the like	5%	E(0)
19021120	--- Pastas, frozen	5%	E(0)
19021130	--- Chips of potato flour, macroni-shaped, not ready	5%	E(0)
19021190	--- Other	5%	E(0)
19021910	--- Macaroni , vermicelli and the like such as spaghetti or cannelloni in shape of shells, stars , letters and the like	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
19021920	- - -Pastas, frozen	5%	E(0)
19021930	- - - Chips of potato flour, macroni-shaped, not ready	5%	E(0)
19021990	- - - Other	5%	E(0)
19022010	- - - Stuffed with meat	5%	E(0)
19022020	- - - Stuffed with fish, custaceans and molluscs	5%	E(0)
19022090	- - - Other	5%	E(0)
19023000	- Other pasta	5%	E(0)
19024000	- Couscous	5%	E(0)
19030000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	5%	E(0)
19041010	- - - - Containing cocoa	5%	E(0)
19041091	- - - - Corn flakes and the like	5%	E(0)
19041099	- - - - Other	5%	E(0)
19042011	- - - - Containing cocoa	5%	E(0)
19042019	- - - - Other	5%	E(0)
19042021	- - - - containing cocoa	5%	E(0)
19042029	- - - - Other	5%	E(0)
19043010	- - - containing cocoa	5%	E(0)
19043090	- - - Other	5%	E(0)
19049010	- - - containing cocoa	5%	E(0)
19049090	- - - Other	5%	E(0)
19051000	- Crispbread	5%	E(0)
19052000	- Gingerbread and the like	5%	E(0)
19053100	- - Sweet biscuits	5%	E(0)
19053200	- - Waffles and wafers	5%	E(0)
19054010	- - - Rusks	5%	E(0)
19054090	- - - Other	5%	E(0)
19059010	- - - Ordinary bread of any kind	5%	E(0)
19059020	- - - Gluten bread for diabetics	5%	E(0)
19059030	- - -Pastry, including pizzas	5%	E(0)
19059040	- - - Eastern sweetmeats (kunafah, baklawah and the like)	5%	E(0)
19059050	- - - Cake (gateau) and the like	5%	E(0)
19059060	- - - Empty cachets of a kind suitable for pharmaceutical use	5%	E(0)
19059070	- - - sealing wafers	5%	E(0)
19059080	- - - Crispy savoury food products (for example, pop corn, chips & the like), ready for direct consumption	5%	E(0)
19059091	- - - - Unleavened bread	5%	E(0)
19059092	- - - - Pretzels bread	5%	E(0)
19059093	- - - - Ordinary biscuits, whether or not salted	5%	E(0)
19059099	- - - - Other	5%	E(0)
20011000	- Cucumbers and gherkins	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
20019011	---- Mushrooms and truffles	5%	E(0)
20019012	---- Olives and capers	5%	E(0)
20019013	---- Green pepper	5%	E(0)
20019014	---- Pickles (assorted)	5%	E(0)
20019015	---- Tomatoes	5%	E(0)
20019019	---- Other	5%	E(0)
20019020	--- Fruits and nuts	5%	E(0)
20021000	- Tomatoes, whole or in pieces	5%	E(0)
20029010	--- Tomato paste	5%	E(0)
20029090	--- Other	5%	E(0)
20031000	- Mushrooms of the genus <i>Agaricus</i>	5%	E(0)
20039000	- Other	5%	E(0)
20041000	- Potatoes	5%	E(0)
20049010	--- Carrots	5%	E(0)
20049020	--- Peas	5%	E(0)
20049030	--- Haricot beans	5%	E(0)
20049040	--- Kidney beans	5%	E(0)
20049050	--- Asparagus	5%	E(0)
20049060	--- Spinach	5%	E(0)
20049070	--- Okra	5%	E(0)
20049080	--- Mixed vegetables	5%	E(0)
20049090	--- Other	5%	E(0)
20051010	--- Used as infants and young children	5%	E(0)
20051020	--- For dietic purposes	5%	E(0)
20051090	--- Other	5%	E(0)
20052000	- Potatoes	5%	E(0)
20054000	- Peas (<i>Pisum sativum</i>)	5%	E(0)
20055100	-- Beans, shelled	5%	E(0)
20055900	-- Other	5%	E(0)
20056000	- Asparagus	5%	E(0)
20057000	- Olives	5%	E(0)
20058000	- Sweet corn (<i>Zea mays var. saccharata</i>)	5%	E(0)
20059100	-- Bamboo shoots	5%	E(0)
20059911	---- Foul medamas (Cooked beans)	5%	E(0)
20059912	---- Cooked chick peas with tahinah (sesame oil)	5%	E(0)
20059913	---- Vegetables and legumes with sauce	5%	E(0)
20059919	---- Other	5%	E(0)
20059991	---- Okra	5%	E(0)
20059992	---- Horse beans	5%	E(0)
20059993	---- Spinach	5%	E(0)
20059994	---- Artichokes	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
20059995	---- Mixed vegetables	5%	E(0)
20059996	---- Sauerkraut	5%	E(0)
20059997	---- Grape leaves	5%	E(0)
20059999	---- Other vegetables and plants	5%	E(0)
20060000	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).	5%	E(0)
20071010	--- As food for infants and young children	5%	E(0)
20071020	--- For dietic purposes	5%	E(0)
20071090	--- Other	5%	E(0)
20079110	--- Marmalades	5%	E(0)
20079190	--- Other	5%	E(0)
20079911	---- Peach	5%	E(0)
20079912	---- Apricot	5%	E(0)
20079913	---- Apple	5%	E(0)
20079914	---- Watermelon	5%	E(0)
20079915	---- Cherry	5%	E(0)
20079916	---- Strawberry	5%	E(0)
20079917	---- Raspberry	5%	E(0)
20079919	---- Other	5%	E(0)
20079920	--- Apricot sheets	5%	E(0)
20079930	--- Turkish delights	5%	E(0)
20079990	--- Other	5%	E(0)
20081110	--- Roasted ground nuts, whether or not salted	5%	E(0)
20081120	--- Peanut butter	5%	E(0)
20081911	---- Almonds	5%	E(0)
20081912	---- Pistachios	5%	E(0)
20081913	---- Hazel nuts	5%	E(0)
20081919	---- Other	5%	E(0)
20081920	--- Mixed	5%	E(0)
20081990	--- Other	5%	E(0)
20082010	--- Containing added alcohol	Special Goods	SG
20082090	--- Other	5%	E(0)
20083010	--- Containing added alcohol	Special Goods	SG
20083090	--- Other	5%	E(0)
20084010	--- Containing added alcohol	Special Goods	SG
20084090	--- Other	5%	E(0)
20085010	--- Containing added alcohol	Special Goods	SG
20085090	--- Other	5%	E(0)
20086010	--- Containing added alcohol	Special Goods	SG
20086090	--- Other	5%	E(0)
20087010	--- Containing added alcohol	Special Goods	SG

HS Code (HS 2022)	Description	Base rate	Category
20087090	--- Other	5%	E(0)
20088010	--- Containing added alcohol	Special Goods	SG
20088090	--- Other	5%	E(0)
20089100	-- Palm hearts	5%	E(0)
20089310	--- Containing added spirit	Special Goods	SG
20089390	--- Other	5%	E(0)
20089710	--- Containing added spirit	Special Goods	SG
20089790	--- Other	5%	E(0)
20089910	--- Containing added spirit	Special Goods	SG
20089990	--- Other	5%	E(0)
20091110	--- Frozen orange juice, not containing added sugar or other sweetening matter.	5%	E(0)
20091120	--- Frozen orange juice, containing added sugar or other sweetening matter.	5%	E(0)
20091210	--- Orange juice not frozen, of Brix value not exceeding 20, not containing added sugar or other sweetening matter.	5%	E(0)
20091220	--- Orange juice not frozen, of Brix value not exceeding 20, containing added sugar or other sweetening matter .	5%	E(0)
20091910	--- Other orange juice, not containing added sugar or other sweetening matter	5%	E(0)
20091920	--- Other orange juice, containing added sugar or other sweetening matter.	5%	E(0)
20092110	--- Grapefruit juice, of Brix value not exceeding 20, not containing added sugar or other sweetening matter.	5%	E(0)
20092120	--- Grapefruit juice, of Brix value not exceeding 20, containing added sugar or other sweetening matter.	5%	E(0)
20092130	--- pomelo juice, of Brix value not exceeding 20, not containing added sugar or other sweetening matter.	5%	E(0)
20092140	--- pomelo juice, of Brix value not exceeding 20, containing added sugar or other sweetening matter.	5%	E(0)
20092910	--- Other grapefruit juice, of Brix value exceeding 20, not containing added sugar or other sweetening matter.	5%	E(0)
20092920	--- Other grapefruit juice, of Brix value exceeding 20, containing added sugar or other sweetening matter.	5%	E(0)
20092930	--- Other pomelo juice, of Brix value exceeding 20, not containing added sugar or other sweetening matter.	5%	E(0)
20092940	--- Other pomelo juice, of Brix value exceeding 20, containing added sugar or other sweetening matter.	5%	E(0)
20093111	---- Lemon juice, of Brix value not exceeding 20, not containing added sugar or other sweetening matter.	5%	E(0)
20093112	---- Lemon juice, of Brix value not exceeding 20, containing added sugar or other sweetening matter.	5%	E(0)
20093191	---- Other Juice of any other citrus fruit, of Brix value not exceeding 20, not containing added sugar or other sweetening matter.	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
20093192	---- Other Juice of any other citrus fruit, of Brix value not exceeding 20, containing added sugar or other sweetening matter.	5%	E(0)
20093910	--- Other Juice of any other citrus fruit, of Brix value exceeding 20, not containing added sugar or other sweetening matter.	5%	E(0)
20093920	--- Other Juice of any other citrus fruit, of Brix value exceeding 20, containing added sugar or other sweetening matter.	5%	E(0)
20094110	--- Pineapple juice, of Brix value not exceeding 20, not containing added sugar or other sweetening matter.	5%	E(0)
20094120	--- Pineapple juice, of Brix value not exceeding 20, containing added sugar or other sweetening matter.	5%	E(0)
20094910	--- Other pineapple juice, of Brix value exceeding 20, not containing added sugar or other sweetening matter.	5%	E(0)
20094920	--- Other pineapple juice, of Brix value exceeding 20, containing added sugar or other sweetening matter.	5%	E(0)
20095010	--- Tomato juice, not containing added sugar or other sweetening matter.	5%	E(0)
20095020	--- Tomato juice, containing added sugar or other sweetening matter.	5%	E(0)
20096110	--- Grape juice (including grape must), of Brix value not exceeding 20, not containing added sugar or other sweetening matter.	5%	E(0)
20096120	--- Grape juice (including grape must), of Brix value not exceeding 20, containing added sugar or other sweetening matter.	5%	E(0)
20096910	--- Other grape juice (including grape must), of Brix value exceeding 20, not containing added sugar or other sweetening matter.	5%	E(0)
20096920	--- Other grape juice (including grape must), of Brix value exceeding 20, containing added sugar or other sweetening matter.	5%	E(0)
20097110	--- Apple juice, of Brix value not exceeding 20, not containing added sugar or other sweetening matter.	5%	E(0)
20097120	--- Apple juice, of Brix value not exceeding 20, containing added sugar or other sweetening matter.	5%	E(0)
20097910	--- Other apple juice, of Brix value exceeding 20, not containing added sugar or other sweetening matter.	5%	E(0)
20097920	--- Other apple juice, of Brix value exceeding 20, containing added sugar or other sweetening matter.	5%	E(0)
20098110	--- Cranberry juice, not containing added sugar or Other sweetening matter.	5%	E(0)
20098120	--- Cranberry juice, containing added sugar or Other sweetening matter.	5%	E(0)
20098130	--- lingonberry juice, not containing added sugar or Other sweetening matter.	5%	E(0)
20098140	--- lingonberry juice, containing added sugar or Other sweetening matter.	5%	E(0)
20098911	---- Date molasses, not containing added sugar or other sweetening matter.	5%	E(0)
20098912	---- Date molasses, containing added sugar or other sweetening matter.	5%	E(0)
20098922	---- Mango juice, not concentrated, not containing added sugar or other sweetening matter.	5%	E(0)
20098923	---- Mango juice, not concentrated, containing added sugar or other sweetening matter.	5%	E(0)
20098924	---- Mango juice, concentrated, not containing added sugar or other sweetening matter.	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
20098925	---- Mango juice, concentrated, containing added sugar or other sweetening matter.	5%	E(0)
20098932	- - - - Guava juice, not concentrated, not containing added sugar or other sweetening matter.	5%	E(0)
20098933	- - - - Guava juice, not concentrated, containing added sugar or other sweetening matter.	5%	E(0)
20098934	- - - - Guava juice, concentrated, not containing added sugar or other sweetening matter.	5%	E(0)
20098935	- - - - Guava juice, concentrated, containing added sugar or other sweetening matter.	5%	E(0)
20098942	---- Carrots juice, not concentrated, not containing added sugar or other sweetening matter.	5%	E(0)
20098943	---- Carrots juice, not concentrated, containing added sugar or other sweetening matter.	5%	E(0)
20098944	---- Carrots juice, concentrated, not containing added sugar or other sweetening matter.	5%	E(0)
20098945	---- Carrots juice, concentrated, containing added sugar or other sweetening matter.	5%	E(0)
20098991	---- Other juice of any other fruit or vegetable, not containing added sugar or other sweetening matter:	5%	E(0)
20098992	---- Other juice of any other fruit or vegetable, containing added sugar or other sweetening matter.	5%	E(0)
20099020	--- Mixtures of juices, not concentrated, not containing added sugar or other sweetening matter.	5%	E(0)
20099030	--- Mixtures of juices, not concentrated, containing added sugar or other sweetening matter.	5%	E(0)
20099040	--- Mixtures of juices, concentrated, not containing added sugar or other sweetening matter.	5%	E(0)
20099050	--- Mixtures of juices, concentrated, containing added sugar or other sweetening matter.	5%	E(0)
21011100	- - Extracts, essences and concentrates	5%	E(0)
21011211	- - - - Instant preparations containing added sugar or other sweetening matter.	5%	E(0)
21011219	- - - - Other	5%	E(0)
21011220	- - - Coffee paste	5%	E(0)
21011290	- - - Other	5%	E(0)
21012010	- - - Tea-based preparations	5%	E(0)
21012090	- - - Other	5%	E(0)
21013010	- - - Roasted chicory and other roasted coffee substitutes	5%	E(0)
21013020	- - - Chicory extracts or other coffee substitutes, and extracts, essences and concentrates thereof	5%	E(0)
21021000	- Active yeasts	5%	E(0)
21022010	- - - Inactive yeasts for human consumption	5%	E(0)
21022020	- - - Inactive yeasts and other single-cell micro-organisms, dead, used as food for animals	5%	E(0)
21022090	- - - Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
21023010	- - - Baking powder	5%	E(0)
21023020	- - - Yeast alsace	5%	E(0)
21023090	- - - Other	5%	E(0)
21031000	- Soya sauce	5%	E(0)
21032000	- Tomato ketchup and other tomato sauces	5%	E(0)
21033010	- - - Mustard flour	5%	E(0)
21033020	- - - Prepared mustard	5%	E(0)
21039010	- - - Mayonnaise	5%	E(0)
21039020	- - - Chili sauce	5%	E(0)
21039030	- - - Celery salt	5%	E(0)
21039090	- - - Other	5%	E(0)
21041000	- Soups and broths and preparations therefor	5%	E(0)
21042000	- Homogenised composite food preparations	5%	E(0)
21050000	Ice cream and other edible ice, whether or not containing cocoa.	5%	E(0)
21061000	- Protein concentrates and textured protein substances	5%	E(0)
21069010	- - - Powder for making table cream	5%	E(0)
21069020	- - - Powder for making table jelly	5%	E(0)
21069030	- - - Powder for making ice cream	5%	E(0)
21069050	- - - Preparations based on butter or other fats or oils derived from milk used, for example, for baker's wares	5%	E(0)
21069060	- - - Pastes based on sugar, containing added fat, milk or nuts, not suitable for direct consumption as confectionery, but used as fillings, .etc, (for chocolates, fancy biscuits, pies, cakes,.etc.)	5%	E(0)
21069070	- - - Sugars, gum tablets and the like, containing synthetic sweetening matter (e.g., sorbitol) for diabetics.	0%	E(0)
21069080	- - - Saccharin, in liquid or tablet forms, for sweetening	5%	E(0)
21069091	- - - - Edible tablets with a basis of natural or artificial perfumes (e.g. vanillin)	5%	E(0)
21069092	- - - - Preparations for making lemonades or other beverages containing added sugar or other sweetening matter.	5%	E(0)
21069093	- - - - Preparations often referred to as food supplements, based on extracts from plants, fruit concentrates, honey or fructose	5%	E(0)
21069094	- - - - Natural honey rich with bees queen food (royal jelly)	5%	E(0)
21069095	- - - - Proteins hydrolysates consisting mainly of a mixture of amino-acids and sodium chloride used for food preparations	5%	E(0)
21069096	---- Muscle growing preparations, containing added sugar or other sweetening matter.	5%	E(0)
21069098	Preparations for making lemonades or other beverages not containing added sugar or other sweetening matter.	5%	E(0)
21069099	- - - - Other	5%	E(0)
22011010	- - - Natural mineral waters	5%	E(0)
22011020	- - - Artificial mineral waters	5%	E(0)
22011030	- - - Aerated waters	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
22019010	- - - Ordinary natural waters	5%	E(0)
22019090	- - - Other	5%	E(0)
22021012	- - - - Mineral water flavoured, not containing added sugar or Other sweetening matter.	5%	E(0)
22021013	- - - - Mineral water for athletes , containing added sugar or other sweetening matter, whether or not flavoured .	5%	E(0)
22021014	- - - - Beverages of tea and coffee, containing added sugar or other sweetening matter, whether or not flavored.	5%	E(0)
22021018	- - - - Other mineral water, containing added sugar or other sweetening matter, whether or not flavoured.	5%	E(0)
22021021	- - - - Lemonade (e.g. Seven Up)	5%	E(0)
22021022	- - - - Orange drink (e.g. miranda)	5%	E(0)
22021023	- - - - Cola (e.g. Pepsi Cola)	5%	E(0)
22021024	- - - - Energy drinks.	5%	E(0)
22021025	- - - - Aerated waters (soda)	5%	E(0)
22021029	- - - - Other	5%	E(0)
22021092	- - - - Other water, containing added sugar or other sweetening matter	5%	E(0)
22021099	- - - - Other	5%	E(0)
22029100	- - Non-alcoholic beer	5%	E(0)
22029913	- - - Other beverages with milk or milk substitutes content less than 75% containing added sugar or other sweetening matter	5%	E(0)
22029919	- - - - Other	5%	E(0)
22029923	- - - - Other cocoa-based beverages, non-aerated, containing added sugar or other sweetened matter	5%	E(0)
22029929	- - - - Other	5%	E(0)
22029930	- - - Other flavoured beverages, non-aerated, containing added sugar or other sweetened matter	5%	E(0)
22029993	- - - - Other, containing added sugar or other sweetening matter	5%	E(0)
22029999	- - - - Other	5%	E(0)
22030000	Beer made from malt.	Special Goods	SG
22041000	- Sparkling wine	Special Goods	TR
22042100	- - In containers holding 2 L or less	Special Goods	TR
22042200	-- In containers holding more than 2 l but not more than 10 l.	Special Goods	SG
22042900	- - Other	Special Goods	SG
22043000	- Other grape must	Special Goods	SG
22051000	- In containers holding 2 L or less	Special Goods	SG
22059000	- Other	Special Goods	SG
22060000	Other fermented beverages (for example, cider, perry, mead , sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	Special Goods	SG
22071010	- - - For medical uses	5%	E(0)
22071090	- - - Other	5%	E(0)
22072011	- - - - For medical uses	0%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
22072019	- - - - Other (Undenatured Ethyl)	5%	E(0)
22072090	- - - Other	Special Goods	SG
22082000	- Spirits obtained by distilling grape wine or grape marc	Special Goods	SG
22083000	- Whiskies	Special Goods	SG
22084000	- Rum and other spirits obtained by distilling fermented sugar-cane products	Special Goods	SG
22085000	- Gin and Geneva	Special Goods	SG
22086000	- Vodka	Special Goods	SG
22087000	- Liqueurs and cordials	Special Goods	SG
22089011	- - - - For medical uses	5%	E(0)
22089019	- - - - Other	5%	E(0)
22089090	- - - Other	Special Goods	SG
22090010	- - - Vinegar	5%	E(0)
22090020	- - - Vinegar substitutes	5%	E(0)
23011000	- Flours, meals and pellets, of meat or meat offal; greaves	5%	E(0)
23012000	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	5%	E(0)
23021000	- Of maize (corn)	5%	E(0)
23023000	- Of wheat	5%	E(0)
23024000	- Of other cereals	5%	E(0)
23025000	- Of leguminous plants	5%	E(0)
23031000	- Residues of starch manufacture and similar residues	5%	E(0)
23032000	- Beet-pulp, bagasse and other waste of sugar manufacture	5%	E(0)
23033000	- Brewing or distilling dregs and waste	5%	E(0)
23040000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	0%	E(0)
23050000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	5%	E(0)
23061000	- Of cotton seeds	5%	E(0)
23062000	- Of linseed	5%	E(0)
23063000	- Of sunflower seeds	5%	E(0)
23064100	- - Of low erucic acid rape or colza seeds	5%	E(0)
23064900	- - Other	5%	E(0)
23065000	- Of coconut or copra	5%	E(0)
23066000	- Of palm nuts or kernels	5%	E(0)
23069000	- Other	5%	E(0)
23070010	- - - Wine lees	Special Goods	SG
23070020	- - - Argol	5%	E(0)
23080000	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	5%	E(0)
23091000	- Dog or cat food, put up for retail sale	5%	E(0)
23099010	- - - Fish and ornamental bird food	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
23099020	- - - Poultry food	5%	E(0)
23099031	- - - - Salt stones containing food stuffs	5%	E(0)
23099039	- - - - Other	5%	E(0)
23099040	- - - Milk substitute for feeding young animals	5%	E(0)
23099050	- - - Concentrated preparations for the forage industry	5%	E(0)
23099090	- - - Other	5%	E(0)
24011000	- Tobacco, not stemmed/stripped	100%	SG
24012000	- Tobacco, partly or wholly stemmed/stripped	100%	SG
24013010	- - - Suitable for use as tobacco	100%	SG
24013090	- - - Other	100%	SG
24021000	- Cigars, cheroots and cigarillos, containing tobacco	100%	SG
24022000	- Cigarettes containing tobacco	100%	SG
24029010	- - - Cigars of tobacco substitutes (not containing tobacco or nicotine)	100%	SG
24029020	- - - Cigarettes of tobacco substitutes (not containing tobacco or nicotine)	100%	SG
24031100	- - Water pipe tobacco specified in Subheading Note 1 to this Chapter	100%	SG
24031910	- - - Chopped or pressed tobacco for cigarettes)	100%	SG
24031920	- - - Chopped or pressed tobacco for pipes	100%	SG
24031930	- - - Chopped or pressed tobacco put up for retail sale	100%	SG
24031940	- - - Chopped or pressed tobacco for dokha smoking pipes	100%	SG
24031990	- - - Other	100%	SG
24039100	- - " Homogenised " or " reconstituted " tobacco	100%	SG
24039910	- - - Pressed or liquored tobacco for making snuff	100%	SG
24039921	- - - - Chewable and sniffing preparation(Sahmmah, Suwaikah) containing tobacco	PROHIBITED	PG
24039922	- - - - Prepared chewable Indian paan (betel) containing tobacco	PROHIBITED	PG
24039929	- - - - Other	100%	SG
24039930	- - - Snuff	100%	SG
24039940	- - - Jirak	100%	SG
24039950	- - - Tobacco extracts and essences	100%	SG
24039990	- - - Other	100%	SG
24041110	- - - Electrically-heated Tobacco Product	100%	SG
24041190	- - - Other	100%	SG
24041211	- - - - Flavored	100%	SG
24041212	- - - - Non-flavored	100%	SG
24041221	- - - - Flavored	100%	SG
24041222	- - - - Non-flavored	100%	SG
24041231	- - - - Flavored	100%	SG
24041232	- - - - Non-flavored	100%	SG
24041900	-- Other	100%	SG
24049110	- - - Chewing gum containing nicotine to help tobacco use cessation including smoking	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
24049120	- - - In tablet form to help tobacco use cessation including smoking	5%	E(0)
24049130	- - - Tobacco free single-use oral nicotine pouches (LYFT) and the like	100%	SG
24049191	- - - -Other, to help tobacco use cessation including smoking	5%	E(0)
24049199	- - - - Other	100%	SG
24049210	- - - Patches to help tobacco use cessation including smoking	5%	E(0)
24049291	- - - -Other, to help tobacco use cessation including smoking	5%	E(0)
24049299	- - - - Other	100%	SG
24049910	- - - Spray to help tobacco use cessation including smoking	5%	E(0)
24049920	- - - Nose drops to help tobacco use cessation including smoking	5%	E(0)
24049930	- - - Injections to help tobacco use cessation including smoking	5%	E(0)
24049990	- - - Other	100%	SG
25010010	- - -Salt (table salt)	5%	E(0)
25010020	- - - Denatured salt unfit for human consumption	5%	E(0)
25010030	- - - Pure sodium chloride	5%	E(0)
25010040	- - - Salt solutions	5%	E(0)
25010090	- - - Other	5%	E(0)
25020000	Unroasted iron pyrites.	5%	E(0)
25030000	Sulphur of all kinds, other than sublimed sulphur,precipitated sulphur and colloidal sulphur.	5%	E(0)
25041000	- In powder or in flakes	5%	E(0)
25049000	- Other	5%	E(0)
25051000	- Silica sands and quartz sands	5%	E(0)
25059000	- Other	5%	E(0)
25061010	- - - Raw,In the form of unsawn agglomerates	5%	E(0)
25061090	- - - Other	5%	E(0)
25062000	- Quartzite	5%	E(0)
25070010	- - - Kaolin	5%	E(0)
25070090	- - - Other	5%	E(0)
25081000	- Bentonite	5%	E(0)
25083000	- Fire-clay	5%	E(0)
25084000	- Other clays	5%	E(0)
25085000	- Andalusite, kyanite and sillimanite	5%	E(0)
25086000	- Mullite	5%	E(0)
25087000	- Chamotte or dinas earths	5%	E(0)
25090010	- - - Ground chalk for construction	5%	E(0)
25090090	- - - Other	5%	E(0)
25101000	- Unground	5%	E(0)
25102000	- Ground	5%	E(0)
25111000	- Natural barium sulphate (barytes)	5%	E(0)
25112000	- Natural barium carbonate (witherite)	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
25120000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	5%	E(0)
25131000	- Pumice stone	5%	E(0)
25132010	- - - Emery	5%	E(0)
25132020	- - - Natural corundum	5%	E(0)
25132030	- - - Natural carnelian	5%	E(0)
25132040	- - - Tripoli earth	5%	E(0)
25132090	- - - Other	5%	E(0)
25140010	- - - unworked, in the form of sawn blocks	5%	E(0)
25140090	- - - Other	5%	E(0)
25151100	- - Unworked, or roughly trimmed	5%	E(0)
25151200	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5%	E(0)
25152010	- - -Unworked, or roughly trimmed	5%	E(0)
25152020	- - - Merely cut,by sawing or otherwise,into blocks or slabs of a rectangular (including square) shape	5%	E(0)
25161100	- - Crude or roughly trimmed	5%	E(0)
25161200	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5%	E(0)
25162000	- Sandstone	5%	E(0)
25169010	- - - Unworked or roughly trimmed	5%	E(0)
25169020	- - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5%	E(0)
25171000	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	5%	E(0)
25172000	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 25 17 10 00	5%	E(0)
25173000	- Tarred macadam	5%	E(0)
25174100	- - Of marble	5%	E(0)
25174900	- - Other	5%	E(0)
25181010	- - - Unworked, whether or not roughly trimmed	5%	E(0)
25181020	- - - Merely cut,by sawing or otherwise,into blocks or slabs of a rectangular (including square) shape	5%	E(0)
25182010	- - - Unworked, whether or not roughly trimmed	5%	E(0)
25182020	- - - Merely cut,by sawing or otherwise,into blocks or slabs of a rectangular (including square) shape	5%	E(0)
25191000	- Natural magnesium carbonate (magnesite)	5%	E(0)
25199010	- - - Magnesium oxide	5%	E(0)
25199090	- - - Other	5%	E(0)
25201010	- - - Gypsum	5%	E(0)
25201020	- - - Anhydrite	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
25202010	- - - Plasters for dentistry	5%	E(0)
25202090	- - - Other	5%	E(0)
25210000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	5%	E(0)
25221000	- Quicklime	5%	E(0)
25222000	- Slaked lime	5%	E(0)
25223000	- Hydraulic lime	5%	E(0)
25231000	- Cement clinkers	5%	E(0)
25232100	- - White cement, whether or not artificially coloured	5%	E(0)
25232910	- - - Ordinary cement	5%	E(0)
25232920	- - - Salt resistant cement	5%	E(0)
25232990	- - - Other	5%	E(0)
25233000	- Aluminous cement	5%	E(0)
25239000	- Other hydraulic cements	5%	E(0)
25241000	- Crocidolite	PROHIBITED	PG
25249010	- - - Actinolite	PROHIBITED	PG
25249020	- - - Anthophyllite	PROHIBITED	PG
25249030	- - - Amosite	PROHIBITED	PG
25249040	- - - Trimolite	PROHIBITED	PG
25249090	- - - Other	PROHIBITED	PG
25251000	- Crude mica and mica rifted into sheets or splittings	5%	E(0)
25252000	- Mica powder	5%	E(0)
25253000	- Mica waste	5%	E(0)
25261010	- - - Steatite	5%	E(0)
25261020	- - - Talc	5%	E(0)
25262010	- - - Steatite	5%	E(0)
25262020	- - - Talc	5%	E(0)
25280000	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H ₃ BO ₃ calculated on the dry weight.	5%	E(0)
25291000	- Feldspar	5%	E(0)
25292100	- - Containing by weight 97 % or less of calcium fluoride	5%	E(0)
25292200	- - Containing by weight more than 97 % of calcium fluoride	5%	E(0)
25293000	- Leucite; nepheline and nepheline syenite	5%	E(0)
25301000	- Vermiculite, perlite and chlorites, unexpanded	5%	E(0)
25302000	- Kieserite, epsomite (natural magnesium sulphates)	5%	E(0)
25309011	- - - - Yellow arsenic sulphide (rat poison)	5%	E(0)
25309019	- - - - Other	5%	E(0)
25309020	- - - Meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and amber, in plastes, rods, sticks or similar forms, not worked after moulding ; jet	5%	E(0)
25309030	- - - Broken ceramic	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
25309040	- - - Earth colours	5%	E(0)
25309050	- - - Meteorite stones	5%	E(0)
25309090	- - - Other	5%	E(0)
26011100	- - Non-agglomerated	5%	E(0)
26011200	- - Agglomerated	5%	E(0)
26012000	- Roasted iron pyrites	5%	E(0)
26020000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	5%	E(0)
26030000	Copper ores and concentrates.	5%	E(0)
26040000	Nickel ores and concentrates.	5%	E(0)
26050000	Cobalt ores and concentrates.	5%	E(0)
26060000	Aluminium ores and concentrates.	5%	E(0)
26070000	Lead ores and concentrates.	5%	E(0)
26080000	Zinc ores and concentrates.	5%	E(0)
26090000	Tin ores and concentrates.	5%	E(0)
26100000	Chromium ores and concentrates.	5%	E(0)
26110000	Tungsten ores and concentrates.	5%	E(0)
26121000	- Uranium ores and concentrates	5%	E(0)
26122000	- Thorium ores and concentrates	5%	E(0)
26131000	- Roasted	5%	E(0)
26139000	- Other	5%	E(0)
26140000	Titanium ores and concentrates.	5%	E(0)
26151000	- Zirconium ores and concentrates	5%	E(0)
26159000	- Other	5%	E(0)
26161000	- Silver ores and concentrates	5%	E(0)
26169000	- Other	5%	E(0)
26171000	- Antimony ores and concentrates	5%	E(0)
26179000	- Other	5%	E(0)
26180000	Granulated slag (slag sand) from the manufacture of iron or steel.	5%	E(0)
26190000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	5%	E(0)
26201100	- - Hard zinc spelter	5%	E(0)
26201900	- - Other	5%	E(0)
26202100	- - Leaded gasoline sludges and leaded anti-knock compound sludges	5%	E(0)
26202900	- - Other	5%	E(0)
26203000	- Containing mainly copper	5%	E(0)
26204000	- Containing mainly aluminium	5%	E(0)
26206000	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	5%	E(0)
26209100	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
26209900	-- Other	5%	E(0)
26211000	- Ash and residues from the incineration of municipal waste	5%	E(0)
26219000	- Other	5%	E(0)
27011100	-- Anthracite	5%	E(0)
27011200	-- Bituminous coal	5%	E(0)
27011900	-- Other coal	5%	E(0)
27012000	- Briquettes, ovoids and similar solid fuels manufactured from coal	5%	E(0)
27021000	- Lignite, whether or not pulverised, but not agglomerated	5%	E(0)
27022000	- Agglomerated lignite	5%	E(0)
27030010	--- For use as agricultural soil or to improve soil quality.	5%	E(0)
27030090	--- Other	5%	E(0)
27040010	--- Coke and semi-coke of lignite or peat, whether or not agglomerated	5%	E(0)
27040020	--- Retort carbon	5%	E(0)
27050000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	5%	E(0)
27060000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	5%	E(0)
27071000	- Benzol (benzene)	5%	E(0)
27072000	- Toluol (toluene)	5%	E(0)
27073000	- Xylol (xylenes)	5%	E(0)
27074000	- Naphthalene	5%	E(0)
27075000	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)".	5%	E(0)
27079100	-- Creosote oils	5%	E(0)
27079900	-- Other	5%	E(0)
27081000	- Pitch	5%	E(0)
27082000	- Pitch coke	5%	E(0)
27090000	Petroleum oils and oils obtained from bituminous minerals, crude.	5%	E(0)
27101211	---- Light straight	5%	E(0)
27101212	---- Whole	5%	E(0)
27101213	---- Reformed	5%	E(0)
27101214	---- Natural gasoline	5%	E(0)
27101219	---- Other	5%	E(0)
27101221	---- For engines (excluding plane engines)	5%	E(0)
27101222	---- For jet-plane engine (JP4)	5%	E(0)
27101223	---- For other plane engines	5%	E(0)
27101229	---- For other purposes	5%	E(0)
27101231	---- For engines	5%	E(0)
27101232	---- For electricity generators, including those used for ships	5%	E(0)
27101233	---- For heating	5%	E(0)
27101239	---- For other purposes	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
27101241	---- For ships	5%	E(0)
27101242	---- Partially refined crude oil (topped crude)	5%	E(0)
27101249	---- Other	5%	E(0)
27101911	---- Base oils	5%	E(0)
27101912	---- For spark-ignition engines (gasoline)	5%	E(0)
27101913	---- For compression-ignition engines (diesel)	5%	E(0)
27101914	---- For manual transmission gears	5%	E(0)
27101915	---- For automatic transmission gears	5%	E(0)
27101919	---- Other	5%	E(0)
27101991	---- For cutting	5%	E(0)
27101992	---- For cleaning	5%	E(0)
27101993	---- For mould release	5%	E(0)
27101994	---- For hydraulic brakes	5%	E(0)
27101995	---- For hydraulic and turbo systems	5%	E(0)
27101996	---- For transformer and circuit breakers	5%	E(0)
27101997	---- White oils (such as paraffin oil and vaseline oil)	5%	E(0)
27101998	---- Other lubricating oils (greasing oil)	5%	E(0)
27101999	---- Other	5%	E(0)
27102000	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils :	5%	E(0)
27109110	--- Containing polychlorinated biphenyls (PCBs) at a concentration level of 50 mg/kg or more	5%	E(0)
27109120	--- Other, containing polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs), whether or not also containing polychlorinated biphenyls (PCBs) at a concentration level of less than 50 mg/kg	5%	E(0)
27109190	--- Other, containing polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) at a concentration level of 50 mg/kg or more.	5%	E(0)
27109900	-- Other	5%	E(0)
27111100	-- Natural gas	5%	E(0)
27111200	-- Propane	5%	E(0)
27111300	-- Butanes	5%	E(0)
27111400	-- Ethylene, propylene, butylene and butadiene	5%	E(0)
27111900	-- Other	5%	E(0)
27112100	-- Natural gas	5%	E(0)
27112900	-- Other	5%	E(0)
27121000	- Petroleum jelly	5%	E(0)
27122010	--- For making candles	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
27122020	- - - For impregnating matches	5%	E(0)
27122090	- - - Other	5%	E(0)
27129000	- Other	5%	E(0)
27131100	- - Not calcined	5%	E(0)
27131200	- - Calcined	5%	E(0)
27132000	- Petroleum bitumen	5%	E(0)
27139000	- Other residues of petroleum oils or of oils obtained from bituminous minerals	5%	E(0)
27141000	- Bituminous or oil shale and tar sands	5%	E(0)
27149010	- - - Bitumen and asphalt,natural	5%	E(0)
27149090	- - - Other	5%	E(0)
27150000	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	5%	E(0)
27160000	Electrical energy. (optional heading).	5%	E(0)
28011000	- Chlorine	5%	E(0)
28012000	- Iodine	5%	E(0)
28013010	- - - Fluorine	5%	E(0)
28013020	- - - Bromine	5%	E(0)
28020010	- - - Sulphur,sublimed or precipitated	5%	E(0)
28020020	- - - Colloidal sulphur	5%	E(0)
28030000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	5%	E(0)
28041000	- Hydrogen	5%	E(0)
28042100	- - Argon	5%	E(0)
28042910	- - - Helium	5%	E(0)
28042920	- - - Neon	5%	E(0)
28042990	- - - Other	5%	E(0)
28043000	- Nitrogen	5%	E(0)
28044000	- Oxygen	5%	E(0)
28045000	- Boron; tellurium	5%	E(0)
28046100	- - Containing by weight not less than 99.99 % of silicon	5%	E(0)
28046900	- - Other	5%	E(0)
28047000	- Phosphorus	5%	E(0)
28048000	- Arsenic	5%	E(0)
28049000	- Selenium	5%	E(0)
28051100	- - Sodium	5%	E(0)
28051200	- - Calcium	5%	E(0)
28051910	- - - Lithium	5%	E(0)
28051920	- - - Potassium	5%	E(0)
28051990	- - - Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
28053000	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	5%	E(0)
28054000	- Mercury	5%	E(0)
28061000	- Hydrogen chloride (hydrochloric acid)	5%	E(0)
28062000	- Chlorosulphuric acid	5%	E(0)
28070010	- - - Sulphuric acid	5%	E(0)
28070020	- - - Oleum(oily sulphuric acid)	5%	E(0)
28080010	- - - Nitric acid	5%	E(0)
28080020	- - - sulphonitric acids	5%	E(0)
28091000	- Diphosphorus pentaoxide	5%	E(0)
28092010	- - - Phosphoric acid	5%	E(0)
28092020	- - - polyphosphoric acids	5%	E(0)
28100010	- - - Oxides of boron	5%	E(0)
28100020	- - - boric acids	5%	E(0)
28111100	- - Hydrogen fluoride (hydrofluoric acid)	5%	E(0)
28111200	-- Hydrogen cyanide (hydrocyanic acid)	5%	E(0)
28111920	- - - Hydrogen sulphide	5%	E(0)
28111930	- - - Hydroisic Acid	5%	E(0)
28111990	- - - Other	5%	E(0)
28112100	- - Carbon dioxide	5%	E(0)
28112200	- - Silicon dioxide	5%	E(0)
28112910	- - - Arsenic trioxide, arsenic pentoxide	5%	E(0)
28112990	- - - Other	5%	E(0)
28121100	- - Carbonyl dichloride (phosgene)	5%	E(0)
28121200	- - Phosphorous oxychloride	5%	E(0)
28121300	- - Phosphorous trichloride	5%	E(0)
28121400	- - Phosphorous pentachloride	5%	E(0)
28121500	- - Sulphur monochloride	5%	E(0)
28121600	- - Sulphur dichloride	5%	E(0)
28121700	- - Thionyl chloride	5%	E(0)
28121910	- - - Arsenic trichloride	5%	E(0)
28121990	- - - Other	5%	E(0)
28129000	- Other	5%	E(0)
28131000	- Carbon disulphide	5%	E(0)
28139000	- Other	5%	E(0)
28141000	- Anhydrous ammonia	5%	E(0)
28142000	- Ammonia in aqueous solution	5%	E(0)
28151100	- - Solid	5%	E(0)
28151200	- - In aqueous solution (soda lye or liquid soda)	5%	E(0)
28152000	- Potassium hydroxide (caustic potassium)	5%	E(0)
28153000	- Peroxides of sodium or potassium	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
28161000	- Hydroxide and peroxide of magnesium	5%	E(0)
28164000	- Oxides, hydroxides and peroxides of strontium or barium.	5%	E(0)
28170010	- - - Zinc oxide	5%	E(0)
28170020	- - - Zinc peroxide	5%	E(0)
28181000	- Artificial corundum, whether or not chemically defined	5%	E(0)
28182000	- Aluminium oxide, other than artificial corundum	5%	E(0)
28183000	- Aluminium hydroxide	5%	E(0)
28191000	- Chromium trioxide	5%	E(0)
28199000	- Other	5%	E(0)
28201000	- Manganese dioxide	5%	E(0)
28209000	- Other	5%	E(0)
28211010	- - - Yellow, red, black iron oxides	5%	E(0)
28211090	- - - Other	5%	E(0)
28212000	- Earth colours	5%	E(0)
28220000	Cobalt oxides and hydroxides; commercial cobalt oxides.	5%	E(0)
28230000	Titanium oxides.	5%	E(0)
28241000	- Lead monoxide (litharge, massicot)	5%	E(0)
28249010	- - - Lead dimonoxide	5%	E(0)
28249090	- - - Other	5%	E(0)
28251000	- Hydrazine and hydroxylamine and their inorganic salts	5%	E(0)
28252000	- Lithium oxide and hydroxide	5%	E(0)
28253000	- Vanadium oxides and hydroxides	5%	E(0)
28254000	- Nickel oxides and hydroxides	5%	E(0)
28255010	- - - copper oxides	5%	E(0)
28255020	- - - copper hydroxides	5%	E(0)
28256000	- Germanium oxides and zirconium dioxide	5%	E(0)
28257000	- Molybdenum oxides and hydroxides	5%	E(0)
28258000	- Antimony oxides	5%	E(0)
28259010	- - - Tin oxides	5%	E(0)
28259020	- - - Sodium oxide	5%	E(0)
28259030	- - - Calcium Oxide	5%	E(0)
28259040	- - - <i>Bristar</i> and similar rock fragmenting materials containing calcium hydroxide	5%	E(0)
28259060	- - - Calcium hydroxide	5%	E(0)
28259090	- - - Other	5%	E(0)
28261200	- - Of aluminium	5%	E(0)
28261900	- - Other	5%	E(0)
28263000	- Sodium hexafluoroaluminate (synthetic cryolite)	5%	E(0)
28269000	- Other	5%	E(0)
28271000	- Ammonium chloride	5%	E(0)
28272000	- Calcium chloride	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
28273100	-- Of magnesium	5%	E(0)
28273200	-- Of aluminium	5%	E(0)
28273500	-- Of nickel	5%	E(0)
28273920	--- Of cobalt	5%	E(0)
28273930	--- Of Zinc	5%	E(0)
28273990	--- Other	5%	E(0)
28274100	-- Of copper	5%	E(0)
28274900	-- Other	5%	E(0)
28275100	-- Bromides of sodium or of potassium	5%	E(0)
28275900	-- Other	5%	E(0)
28276000	- Iodides and iodide oxides	5%	E(0)
28281000	- Commercial calcium hypochlorite and other calcium hypochlorites	5%	E(0)
28289010	--- Sodium hypochlorite	5%	E(0)
28289020	--- Potassium hypochlorite	5%	E(0)
28289030	--- Chlorites	5%	E(0)
28289040	--- Hypobromites	5%	E(0)
28289090	--- Other	5%	E(0)
28291100	-- Of sodium	5%	E(0)
28291910	--- Potassium chlorate	5%	E(0)
28291920	--- Magnesium chlorates	5%	E(0)
28291990	--- Other	5%	E(0)
28299011	---- Sodium perchlorates	5%	E(0)
28299012	---- Magnesium perchlorates	5%	E(0)
28299013	---- Ammonium chlorates	5%	E(0)
28299019	---- Other	5%	E(0)
28299021	---- Potassium bromates	5%	E(0)
28299029	---- Other	5%	E(0)
28299030	--- Iodates and periodates	5%	E(0)
28301000	- Sodium sulphides	5%	E(0)
28309000	- Other	5%	E(0)
28311000	- Of sodium	5%	E(0)
28319000	- Other	5%	E(0)
28321000	- Sodium sulphites	5%	E(0)
28322000	- Other sulphites	5%	E(0)
28323010	--- Sodium Thiosulphates	5%	E(0)
28323020	--- Calcium Thiosulphates	5%	E(0)
28323090	--- Other	5%	E(0)
28331100	-- Disodium sulphate	5%	E(0)
28331900	-- Other	5%	E(0)
28332100	-- Of magnesium	5%	E(0)
28332200	-- Of aluminium	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
28332400	-- Of nickel	5%	E(0)
28332500	-- Of copper	5%	E(0)
28332700	-- Of barium	5%	E(0)
28332910	--- Lead sulphates	5%	E(0)
28332920	--- Calcium sulphates and anhydrous calcium sulphates	5%	E(0)
28332930	--- Iron sulphate	5%	E(0)
28332940	--- Ferrous sulphate (iron trivalent)	5%	E(0)
28332950	--- Cobalt sulphate	5%	E(0)
28332960	--- Tin sulphate	5%	E(0)
28332980	--- Of Zinc	5%	E(0)
28332990	--- Other	5%	E(0)
28333000	- Alums	5%	E(0)
28334000	- Peroxosulphates (persulphates)	5%	E(0)
28341010	--- Of Sodium	5%	E(0)
28341020	--- Of Potassium	5%	E(0)
28341030	--- Of Lead	5%	E(0)
28341040	--- Of Calcium	5%	E(0)
28341050	--- Of magnesium	5%	E(0)
28341060	--- Of aluminium	5%	E(0)
28341070	--- Of Zinc	5%	E(0)
28341090	--- Other	5%	E(0)
28342100	-- Of potassium	5%	E(0)
28342910	--- Of Sodium	5%	E(0)
28342920	--- Of Lead	5%	E(0)
28342930	--- Of Calcium	5%	E(0)
28342940	--- Of Magnesium	5%	E(0)
28342950	--- Of aluminium	5%	E(0)
28342960	--- Of Zinc	5%	E(0)
28342970	--- Of cobalt	5%	E(0)
28342980	--- Of Ammonium	5%	E(0)
28342990	--- Other	5%	E(0)
28351000	- Phosphinates (hypophosphites) and phosphonates (phosphites)	5%	E(0)
28352200	-- Of mono- or disodium	5%	E(0)
28352400	-- Of Potassium	5%	E(0)
28352500	-- Calcium hydrogenorthophosphate ("dicalcium phosphate ")	5%	E(0)
28352600	-- Other phosphates of calcium	5%	E(0)
28352910	--- Of Lead	5%	E(0)
28352920	--- Of iron	5%	E(0)
28352990	--- Other	5%	E(0)
28353100	-- Sodium triphosphate (sodium tripolyphosphosphate)	5%	E(0)
28353910	--- Sodium prophosphate acid	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
28353990	- - - Other	5%	E(0)
28362000	- Disodium carbonate	5%	E(0)
28363000	- Sodium hydrogencarbonate (sodium bicarbonate)	5%	E(0)
28364000	- Potassium carbonates	5%	E(0)
28365000	- Calcium carbonate	5%	E(0)
28366000	- Barium carbonate	5%	E(0)
28369100	- - Lithium carbonates	5%	E(0)
28369200	- - Strontium carbonate	5%	E(0)
28369910	- - - Zinc carbonates	5%	E(0)
28369990	- - - Other	5%	E(0)
28371100	- - Of sodium	5%	E(0)
28371900	- - Other	5%	E(0)
28372000	- Complex cyanides	5%	E(0)
28391100	- - Sodium metasilicates	5%	E(0)
28391900	- - Other	5%	E(0)
28399000	- Other	5%	E(0)
28401100	- - Anhydrous	5%	E(0)
28401900	- - Other	5%	E(0)
28402000	- Other borates	5%	E(0)
28403000	- Peroxoborates (perborates)	5%	E(0)
28413000	- Sodium dichromate	5%	E(0)
28415010	- - - Sodium chromates	5%	E(0)
28415090	- - - Other	5%	E(0)
28416100	- - Potassium permanganates	5%	E(0)
28416900	- - Other	5%	E(0)
28417010	- - - Of sodium	5%	E(0)
28417090	- - - Other	5%	E(0)
28418000	- Tungstates (wolframates)	5%	E(0)
28419010	- - - Sodium aluminate	5%	E(0)
28419090	- - - Other	5%	E(0)
28421000	- Double or complex silicates,including aluminosilicates whether or not chemically defined	5%	E(0)
28429000	- Other	5%	E(0)
28431000	- Colloidal precious metals	5%	E(0)
28432100	- - Silver nitrate	5%	E(0)
28432910	- - - Silver azide	5%	E(0)
28432920	- - - Silver nitrite	5%	E(0)
28432930	- - - Silver fulminate	5%	E(0)
28432990	- - - Other	5%	E(0)
28433000	- Gold compounds	5%	E(0)
28439000	- Other compounds; amalgams	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
28441010	- - - For medical purposes	5%	E(0)
28441090	- - - Other	5%	E(0)
28442010	- - - For medical purposes	5%	E(0)
28442090	- - - Other	5%	E(0)
28443010	- - - For medical purposes	5%	E(0)
28443090	- - - Other	5%	E(0)
28444110	- - - For medical purposes	0%	E(0)
28444190	- - - Other	0%	E(0)
28444210	- - - For medical purposes	0%	E(0)
28444290	- - - Other	0%	E(0)
28444310	- - - For medical purposes	0%	E(0)
28444390	- - - Other	0%	E(0)
28444410	- - - For medical purposes	0%	E(0)
28444490	- - - Other	0%	E(0)
28445000	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	5%	E(0)
28451000	- Heavy water (deuterium oxide)	5%	E(0)
28452000	- Boron enriched in boron-10 and its compounds	5%	E(0)
28453000	- Lithium enriched in lithium-6 and its compounds	5%	E(0)
28454000	- Helium-3	5%	E(0)
28459000	- Other	5%	E(0)
28461000	- Cerium compounds	5%	E(0)
28469000	- Other	5%	E(0)
28470000	Hydrogen peroxide, whether or not solidified with urea .	5%	E(0)
28491000	- Of calcium	5%	E(0)
28492000	- Of silicon	5%	E(0)
28499000	- Other	5%	E(0)
28500010	- - - Hydrides	5%	E(0)
28500020	- - - Nitrides	5%	E(0)
28500031	- - - - Of Sodium	5%	E(0)
28500032	- - - - Of lead	5%	E(0)
28500039	- - - - Other	5%	E(0)
28500040	- - - Silicides	5%	E(0)
28500050	- - - Borides	5%	E(0)
28521010	- - - Mercury thiocinate	5%	E(0)
28521020	- - - Mercury fulminate	5%	E(0)
28521030	- - - 'Mercury oxide (yellow, red and black)	5%	E(0)
28521040	- - - Mercury chloride	5%	E(0)
28521050	- - - Mercury iodide	5%	E(0)
28521060	- - - Mercury sulphate	5%	E(0)
28521070	- - - Mercury nitrate	5%	E(0)
28521080	- - - Mercury chromate	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
28521091	- - - Mercury bromide	5%	E(0)
28521092	- - - Mercury acetates	5%	E(0)
28521099	- - - Other	5%	E(0)
28529000	- Other	5%	E(0)
28531000	- Cyanogine chloride (clorcyan)	5%	E(0)
28539010	- - - Distilled water, conductivity water and water of similar purity	5%	E(0)
28539020	- - - Liquid air and compressed air	5%	E(0)
28539030	- - - Amalgams (other than amalgams of precious metals of heading 28.43)	5%	E(0)
28539090	- - - Other	5%	E(0)
29011010	- - - Ethane	0%	E(0)
29011020	- - - Butanes	0%	E(0)
29011030	- - - Pentanes	0%	E(0)
29011040	- - - Hexanes	0%	E(0)
29011050	- - - Heptanes	0%	E(0)
29011060	- - - Octanes	0%	E(0)
29011090	- - - Other	0%	E(0)
29012100	- - Ethylene	0%	E(0)
29012200	- - Propene (propylene)	0%	E(0)
29012300	- - Butene (butylene) and isomers thereof	0%	E(0)
29012400	- - Buta-1.3-diene and isoprene	0%	E(0)
29012910	- - - Propadiene	0%	E(0)
29012920	- - - Buta 1.2 diene	0%	E(0)
29012930	- - - Acetylene gas	0%	E(0)
29012940	- - - Acetylene phenyl	0%	E(0)
29012950	- - - Methyl Acetylene phenyl	0%	E(0)
29012960	- - - Butene	0%	E(0)
29012990	- - - Other	0%	E(0)
29021100	- - Cyclohexane	0%	E(0)
29021900	- - Other	0%	E(0)
29022000	- Benzene	0%	E(0)
29023000	- Toluene	0%	E(0)
29024100	- - o-Xylene	0%	E(0)
29024200	- - m-Xylene	0%	E(0)
29024300	- - p-Xylene	0%	E(0)
29024400	- - Mixed Xylene isomers	0%	E(0)
29025000	- Styrene	0%	E(0)
29026000	- Ethylbenzene	0%	E(0)
29027000	- Cumene	0%	E(0)
29029010	- - - Tetralyne	0%	E(0)
29029020	- - - Nephthalene	0%	E(0)
29029090	- - - Other	0%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
29031100	-- Chloromethane (Methyl chloride) and chloroethane (ethyl chloride)	5%	E(0)
29031200	-- Dichloromethane (methylene chloride)	5%	E(0)
29031300	-- Chloroforme (trichloromethane)	5%	E(0)
29031400	-- Carbon tetrachloride	5%	E(0)
29031500	-- Ethylene dichloride (ISO) (1,2 - dichloroethane)	5%	E(0)
29031910	--- 1,1,1 Trichloroethane (chloroform methane)	5%	E(0)
29031990	--- Other	5%	E(0)
29032100	-- Vinyl chloride (chloroethylene)	5%	E(0)
29032200	-- Trichloroethylene	5%	E(0)
29032300	-- Tetrachloroethylene (perchloroethylene)	5%	E(0)
29032900	-- Other	5%	E(0)
29034100	-- Trifluoromethane (HFC-23)	5%	E(0)
29034200	-- Difluoromethane (HFC-32)	5%	E(0)
29034300	-- Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a)	5%	E(0)
29034400	-- Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)	5%	E(0)
29034500	-- 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)	5%	E(0)
29034600	-- 1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)	5%	E(0)
29034700	-- 1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)	5%	E(0)
29034800	-- 1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)	5%	E(0)
29034900	-- Other	5%	E(0)
29035100	-- 2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz)	5%	E(0)
29035910	--- 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-prop-1-ene	5%	E(0)
29035990	--- Other	5%	E(0)
29036100	-- Methyl bromide (bromomethane)	5%	E(0)
29036200	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	5%	E(0)
29036900	-- Other	5%	E(0)
29037100	-- Chlorodifluoromethane (HCFC-22)	5%	E(0)
29037200	-- Dichlorotrifluoroethanes (HCFC-123)	5%	E(0)
29037300	-- Dichlorodifluoroethanes (HCFC-141, 141b)	5%	E(0)
29037400	-- Chlorodifluoroethanes (HCFC-142, 142b)	5%	E(0)
29037500	-- Dichloropentafluoropropanes (HCFC-225, 225ca, 225cb)	5%	E(0)
29037600	-- Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402)	5%	E(0)
29037710	--- Trichlorofluoromethane	5%	E(0)
29037720	--- Pentachlorofluoropropenethanes	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
29037730	--- Tetrachlorodifluoroethanes	5%	E(0)
29037740	--- Heptachlorofluoropropanes	5%	E(0)
29037750	--- Hexachlorodifluoropropanes	5%	E(0)
29037760	--- PentachloroTrifluoropropane	5%	E(0)
29037770	--- TetrachloroTetrafluoropropane	5%	E(0)
29037780	--- TrichloroPentafluoropropane	5%	E(0)
29037791	---- Dichlorohexafluoropropane	5%	E(0)
29037792	---- Chloroheptafluoropropane	5%	E(0)
29037793	---- Trichlorotrifluoroethane	5%	E(0)
29037794	---- Dichlorotetrafluoroethane	5%	E(0)
29037795	---- Chloropentafluoroethane	5%	E(0)
29037799	---- Other	5%	E(0)
29037800	-- Other perhalogenated derivatives	5%	E(0)
29037910	--- Other methan, ethane or propane derivatives, halogenated only with fluorine and chlorine	5%	E(0)
29037920	-- -Methan, ethane or propane derivatives, halogenated only with fluorine and bromine	5%	E(0)
29037930	--- Chlorotetrafluoroethanes	5%	E(0)
29037940	--- Bromochloromethane	5%	E(0)
29037990	--- Other	5%	E(0)
29038100	-- 1,2,3,4,5,6 - Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	5%	E(0)
29038200	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	5%	E(0)
29038300	-- Mirex (ISO)	5%	E(0)
29038910	--- Hexabromocyclododecanes (HBCDs)	5%	E(0)
29038990	--- Other	5%	E(0)
29039100	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	5%	E(0)
29039200	-- Hexachlorobenzene (ISO) and DDT (ISO)(clofenotane (INN), 1,1,1-trichloro - 2,2 - bis (p - chlorophenyl)ethane)	5%	E(0)
29039300	-- Pentachlorobenzene (ISO)	5%	E(0)
29039400	-- Hexabromobiphenyls	5%	E(0)
29039900	-- Other	5%	E(0)
29041000	- Derivatives containing only sulpho groups, their salts and ethyl esters	5%	E(0)
29042010	--- Nitrobenzene and trinitrobenzen and nitromethal	5%	E(0)
29042020	--- Dinitrotoluene and Dinitrotoluene	5%	E(0)
29042090	--- Other	5%	E(0)
29043100	- Perfluorooctane sulphonic acid	5%	E(0)
29043200	-- Ammonium perfluorooctane sulphonate	5%	E(0)
29043300	-- Lithium perfluorooctane sulphonate	5%	E(0)
29043400	-- Potassium perfluorooctane sulphonate	5%	E(0)
29043500	-- Other salts of perfluorooctane sulphonic acid	5%	E(0)
29043600	-- Perfluorooctane sulphonyl fluoride	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
29049100	-- Trichloronitromethane (chloropicrin)	5%	E(0)
29049900	-- Other	5%	E(0)
29051100	-- Methanol (Methyl alcohol)	5%	E(0)
29051200	-- Propan-1-ol (propyl alcohol) and Propan-2-ol (isopropyl alcohol)	5%	E(0)
29051300	-- Butan -1- ol (n-butyl alcohol)	5%	E(0)
29051400	-- Other butanols	5%	E(0)
29051600	-- Octanol (octyl alcohol) and isomers thereof	5%	E(0)
29051700	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	5%	E(0)
29051910	--- Diethylhexanol	5%	E(0)
29051920	--- 3,3-dimethylbutane-2-ol (pinakolyl alcohol)	5%	E(0)
29051990	--- Other	5%	E(0)
29052200	-- Acyclic terpene alcohols	5%	E(0)
29052900	-- Other	5%	E(0)
29053100	-- Ethylene glycol (ethanediol)	5%	E(0)
29053200	-- Propylene glycol (propane-1,2-diol)	5%	E(0)
29053900	-- Other	5%	E(0)
29054100	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpro-propane)	5%	E(0)
29054200	-- Pentaerythritol	5%	E(0)
29054300	-- Mannitol	5%	E(0)
29054400	-- D-glucitol (sorbitol)	5%	E(0)
29054500	-- Glycerol	5%	E(0)
29054900	-- Other	5%	E(0)
29055100	-- Ethchlorvynol(INN)	5%	E(0)
29055900	-- Other	5%	E(0)
29061100	-- Menthol	5%	E(0)
29061200	-- Cyclohexanol, methylcyclohexanols and dimethylcyclo- hexanols	5%	E(0)
29061300	-- Sterols and inositols	5%	E(0)
29061900	-- Other	5%	E(0)
29062100	-- Benzyl alcohol	5%	E(0)
29062900	-- Other	5%	E(0)
29071110	--- phenol	5%	E(0)
29071120	--- Phenol acid (carbolic)	5%	E(0)
29071190	--- Other	5%	E(0)
29071200	-- Cresols and their salts	5%	E(0)
29071300	-- Octylphenol, nonylphenol and their isomers; salts thereof	5%	E(0)
29071500	-- Naphthols and their salts	5%	E(0)
29071900	-- Other	5%	E(0)
29072100	-- Resorcinol and its salts	5%	E(0)
29072200	-- Hydroquinone (quinol) and its salts	5%	E(0)
29072300	-- 4,4 -Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
29072900	-- Other	5%	E(0)
29081100	-- Pentachlorophenol (ISO)	5%	E(0)
29081900	-- Other	5%	E(0)
29089100	-- Dainosb (ISO) and its salts	5%	E(0)
29089200	-- 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	5%	E(0)
29089910	--- Ammonium bicrates	5%	E(0)
29089920	--- Bicric acid (trinitrophenol)	5%	E(0)
29089990	--- Other	5%	E(0)
29091100	-- Diethyl ether	5%	E(0)
29091910	--- Trimethyl butyl ether	5%	E(0)
29091990	--- Other	5%	E(0)
29092000	- Cyclanic, cyclenic or cycloterpenic ethers and their Halogenated, sulphonated, nitrated or nitrosated derivatives	5%	E(0)
29093000	- Aromatic ethers and their Halogenated, sulphonated, nitrated or nitrosated derivatives	5%	E(0)
29094100	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	5%	E(0)
29094300	-- Monobutyl ethers of Ethylene glycol or of diethylene glycol	5%	E(0)
29094400	-- Other monoalkylethers of Ethylene glycol or of diethylene glycol	5%	E(0)
29094900	-- Other	5%	E(0)
29095000	- Ether-phenols, Ether-alcohol-phenols and their Halogenated, sulphonated, nitrated or nitrosated derivatives	5%	E(0)
29096010	--- Peroxide methyl ethyl ketone	5%	E(0)
29096090	--- Other	5%	E(0)
29101000	- Oxirane (Ethylene oxide)	5%	E(0)
29102000	- Methyloxirane (propylene oxide)	5%	E(0)
29103000	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	5%	E(0)
29104000	- Dieldrin (ISO, INN)	5%	E(0)
29105000	- Endrin(iso)	5%	E(0)
29109000	- Other	5%	E(0)
29110000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	5%	E(0)
29121100	-- Methanal (formaldehyde)	5%	E(0)
29121200	-- Ethanal (acetaldehyde)	5%	E(0)
29121900	-- Other	5%	E(0)
29122100	-- Benzaldehyde	5%	E(0)
29122900	-- Other	5%	E(0)
29124100	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5%	E(0)
29124200	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	5%	E(0)
29124900	-- Other	5%	E(0)
29125000	- Cyclic polymers of aldehydes	5%	E(0)
29126000	- Paraformaldehyde	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
29130000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12 .	5%	E(0)
29141100	- - Acetone	5%	E(0)
29141200	- - Butanone (Methyl ethyl ketone)	5%	E(0)
29141300	- - 4-Methylpentan-2-one (Methyl isobutyl ketone)	5%	E(0)
29141900	- - Other	5%	E(0)
29142200	- - Cyclohexanone and methylcyclohexanones	5%	E(0)
29142300	- - Ionones and methylionones	5%	E(0)
29142900	- - Other	5%	E(0)
29143100	- - Phenylacetone (phenylpropan - 2 - one)	5%	E(0)
29143900	- - Other	5%	E(0)
29144000	- ketone-alcohols and ketone-aldehydes	5%	E(0)
29145000	- ketone-phenols and ketones with Other oxygen function	5%	E(0)
29146100	- - Anthraquinone	5%	E(0)
29146200	-- Coenzyme Q10 (ubidecarenone (INN))	5%	E(0)
29146900	- - Other	5%	E(0)
29147100	-- Chlordecone (ISO)	5%	E(0)
29147900	-- Other	5%	E(0)
29151100	- - Formic acid	5%	E(0)
29151200	- - Salts of Formic acid	5%	E(0)
29151300	- - Esters of Formic acid	5%	E(0)
29152110	- - - Denatured and unusable as vinegar	5%	E(0)
29152120	- - - Useable as vinegar	5%	E(0)
29152400	- - Acetic anhydride	5%	E(0)
29152900	- - Other	5%	E(0)
29153100	- - Ethyl acetate	5%	E(0)
29153200	- - Vinyl acetate	5%	E(0)
29153300	- - N-butyl acetate	5%	E(0)
29153600	- - Dainosb (ISO) acetate	5%	E(0)
29153900	- - Other	5%	E(0)
29154000	- Mono-, di- or trichloroacetic acids, their salts and esters	5%	E(0)
29155000	- Proplonic acid, its salts and esters	5%	E(0)
29156000	- Butyric acids, valeric acids, their salts and esters	5%	E(0)
29157011	- - - - Magnesium citrates	5%	E(0)
29157019	- - - - Other	5%	E(0)
29157090	- - - Other	5%	E(0)
29159000	- Other	5%	E(0)
29161100	- - Acrylic acid and its salts	5%	E(0)
29161200	- - Esters of Acrylic acid	5%	E(0)
29161300	- - Methacrylic acid	5%	E(0)
29161400	- - Esters of Methacrylic acid	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
29161500	-- Oleic, linoleic or linolenic acids, their salts and esters	5%	E(0)
29161600	-- Binapacryl (ISO)*.	5%	E(0)
29161900	-- Other	5%	E(0)
29162000	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5%	E(0)
29163110	--- Benzoic acid	5%	E(0)
29163120	--- Benzoic acid salts and esters	5%	E(0)
29163200	-- Benzoyl peroxide and Benzoyl chloride	5%	E(0)
29163400	-- Phenylacetic acid and its salts	5%	E(0)
29163900	-- Other	5%	E(0)
29171100	-- Oxalic acid, its salts and esters	5%	E(0)
29171200	-- Adipic acid, its salts and esters	5%	E(0)
29171300	-- Azelaic acid, sebacic acid, their salts and esters	5%	E(0)
29171400	-- Maleic anhydride	5%	E(0)
29171900	-- Other	5%	E(0)
29172000	- cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5%	E(0)
29173200	-- Dioctyl orthophthalates	5%	E(0)
29173300	-- Dinonyl or didecyl orthophthalates	5%	E(0)
29173400	-- Other esters of orthophthalic acid	5%	E(0)
29173500	-- Phthalic anhydride	5%	E(0)
29173600	-- Terephthalic acid and its salts	5%	E(0)
29173700	-- Dimethyl terephthalate	5%	E(0)
29173910	--- Lead phthalates	5%	E(0)
29173990	--- Other	5%	E(0)
29181100	-- Lactic acid, its salts and esters	5%	E(0)
29181200	-- Tartaric acid	5%	E(0)
29181300	-- Salts and esters of Tartaric acid	5%	E(0)
29181400	-- Citric acid	5%	E(0)
29181510	--- Lead esters	5%	E(0)
29181520	--- Magnesium esters	5%	E(0)
29181530	--- zinc esters	5%	E(0)
29181590	--- Other	5%	E(0)
29181600	-- Gluconic acid, its salts and esters	5%	E(0)
29181700	-- 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	5%	E(0)
29181800	-- Chlorobenzilate (ISO)	5%	E(0)
29181900	-- Other	5%	E(0)
29182100	-- Salicylic acid and its salts	5%	E(0)
29182200	-- o-Acetylsalicylic acid, its salts and esters	5%	E(0)
29182300	-- Other esters of Salicylic acid and their salts	5%	E(0)
29182900	-- Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
29183000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5%	E(0)
29189100	- - 2,4,5-T (ISO) (2,,4,5-trichlorophenoxyacetic acid), its salts and esters	5%	E(0)
29189910	- - - 2,2-Diphenyl -2-hydroxyacetic acid	5%	E(0)
29189990	- - - Other	5%	E(0)
29191000	- Tris(2,3-dibromopropyl) phosphate	5%	E(0)
29199000	- Other	5%	E(0)
29201100	- - Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	5%	E(0)
29201900	- - Other	5%	E(0)
29202100	-- Dimethyl phosphite	5%	E(0)
29202200	-- Diethyl phosphite	5%	E(0)
29202300	-- Trimethyl phosphite	5%	E(0)
29202400	-- Triethyl phosphite	5%	E(0)
29202900	-- Other	5%	E(0)
29203000	- Indosulphan (ISO)	5%	E(0)
29209050	- - - Trinitro glycerine	5%	E(0)
29209060	- - - Nitroglycol	5%	E(0)
29209070	- - - Dinitrate ethylene	5%	E(0)
29209090	- - - Other	5%	E(0)
29211100	- - Methylamine, di- or trimethylamine and their salts	5%	E(0)
29211200	-- 2-(N,N-Dimethylamino)ethylchloride hydrochloride	5%	E(0)
29211300	-- 2-(N,N-Diethylamino)ethylchloride hydrochloride	5%	E(0)
29211400	-- 2-(N,N-Diisopropylamino)ethylchloride hydrochloride	5%	E(0)
29211910	- - -Bis(2-chloroethyl) ethylamine	5%	E(0)
29211920	- - - Chlormethine(INN) (bis(2-chloroethyl)amine)	5%	E(0)
29211930	- - - Trichloromethine (INN) (tris(2-chloroethyl)methylamine)	5%	E(0)
29211940	- - - N,N-dialkyl(methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines and their brotonic salts	5%	E(0)
29211952	- - - - 2-N, N - diethyl aminoethyl-chloride	5%	E(0)
29211954	- - - - N, N diisopropyl-2 - aminoethyl chloride	5%	E(0)
29211959	- - - - Other	5%	E(0)
29211991	- - - - Diaminoethyl	5%	E(0)
29211999	- - - - Other	5%	E(0)
29212100	- - Ethylenediamine and its salts	5%	E(0)
29212200	- - Hexamethylenediamine and its salts	5%	E(0)
29212900	- - Other	5%	E(0)
29213000	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatmes; salts thereof	5%	E(0)
29214100	- - Aniline and its salts	5%	E(0)
29214200	- - Aniline derivatives and their salts	5%	E(0)
29214300	- - Toluidines and their derivatives; salts thereof	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
29214400	-- Diphenylamine and its derivatives; salts thereof	5%	E(0)
29214500	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	5%	E(0)
29214600	-- Amfetamine (INN), benzfetamine (INN), dexamine (INN) , etilamfeamine (INN), fencamfamin(INN), lefetamine(INN), levamfetamine(INN), mefenorex(INN), and phentermine(INN); salts thereof	5%	E(0)
29214900	-- Other	5%	E(0)
29215100	-- <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	5%	E(0)
29215900	-- Other	5%	E(0)
29221100	-- Monoethanolamine and its salts	5%	E(0)
29221200	-- Diethanolamine and its salts	5%	E(0)
29221400	-- Dextropropoxyphene (INN) and its salts	5%	E(0)
29221500	-- Triethanolamine	5%	E(0)
29221600	-- Diethanolammonium perfluorooctane sulphonate	5%	E(0)
29221700	-- Methyldiethanolamine and ethyldiethanolamine	5%	E(0)
29221800	-- 2-(N,N-Diisopropylamino)ethanol	5%	E(0)
29221911	----- N,N dimethyl-2-Aminoethanol and their protonated salts	5%	E(0)
29221912	----- N,N diethyl-2-Aminoethanol and their protonated salts	5%	E(0)
29221919	----- Other	5%	E(0)
29221950	---- 2-(N,N-Dipropylamino)ethanol	5%	E(0)
29221990	---- Other	5%	E(0)
29222100	-- Aminohydroxynaphthalenesulphonic acids and their salts	5%	E(0)
29222900	-- Other	5%	E(0)
29223100	-- Amfepramone (INN), methadone (INN), and normethadone (INN); salts thereof	5%	E(0)
29223900	-- Other	5%	E(0)
29224100	-- Lysine and its esters; salts thereof	5%	E(0)
29224200	-- Glutamic acid and its salts	5%	E(0)
29224300	-- Anthranilic acid and its salts	5%	E(0)
29224400	-- Tilidine (INN) and its salts	5%	E(0)
29224900	-- Other	5%	E(0)
29225000	- Amino-alcohol-phenols, Amino-acid-phenols and Other Amino-compounds with oxygen function	5%	E(0)
29231000	- Choline and its salts	5%	E(0)
29232000	- Lecithins and other phosphoaminolipids	5%	E(0)
29233000	- Tetraethylammonium perfluorooctane sulphonate	5%	E(0)
29234000	- Didecyldimethylammonium perfluorooctane sulphonate	5%	E(0)
29239000	- Other	5%	E(0)
29241100	-- Meprobamate (INN)	5%	E(0)
29241200	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphaidon (ISO)	5%	E(0)
29241900	-- Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
29242100	-- Ureines and their derivatives; salts thereof	5%	E(0)
29242300	-- 2-Acetamidobenzoic acid (N- acetylanthranilic acid) and its salts	5%	E(0)
29242400	-- Ethinamate (INN)	5%	E(0)
29242500	-- Alachlor (ISO)	5%	E(0)
29242900	-- Other	5%	E(0)
29251100	-- Saccharin and its salts	5%	E(0)
29251200	-- Glutethimide (INN)	5%	E(0)
29251900	-- Other	5%	E(0)
29252100	-- Chlordimeform (ISO)	5%	E(0)
29252900	-- Other	5%	E(0)
29261000	- Acrylonitrile	5%	E(0)
29262000	- 1- Cyanoguanidine (dicyandiamide)	5%	E(0)
29263000	- Fenproporex (INN) and its salts; methadone (INN) intermediate(4- cyano- 2- dimethylamino- 4,4- diphenylbutane).	5%	E(0)
29264000	- Alpha-Phenylacetoacetonitrile	5%	E(0)
29269010	- - - Benzyl cyanide	5%	E(0)
29269090	- - - Other	5%	E(0)
29270000	Diazo-, azo- or azoxy-compounds.	5%	E(0)
29280000	Organic derivatives of hydrazine or of hydroxylamine.	5%	E(0)
29291000	- Isocyanates	5%	E(0)
29299011	---- N,N-Dimethylphosphoramidic dichloride	5%	E(0)
29299019	---- Other	5%	E(0)
29299020	- - - Dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N- dialkyl (methyl, ethyl, n-propyl or isopropyl), phosphoramidates	5%	E(0)
29299030	--- N-(1-(Dialkyl (≤C10, incl. cycloalkyl) amino))alkylidene (H or ≤C10, incl. cycloalkyl) phosphonamidic fluorides and corresponding alkylated or protonated salts	5%	E(0)
29299040	--- O-Alkyl (H or ≤ C10, incl. cycloalkyl) N-(1-(dialkyl (≤C10, incl. cycloalkyl) amino))alkylidene (H or ≤ C10, incl. cycloalkyl) phosphoramidofluoridates and corresponding alkylated or protonated salts	5%	E(0)
29299090	- - - Other	5%	E(0)
29301000	- 2-(N,N-Dimethylamino) ethanethiol	5%	E(0)
29302000	- Thiocarbamates and dithiocarbamates	5%	E(0)
29303000	- Thiuram mono -, di - or tetrasulphides	5%	E(0)
29304000	- Methionine	5%	E(0)
29306000	- 2-(N,N-Diethylamino)ethanethiol	5%	E(0)
29307000	- Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))”	5%	E(0)
29308000	- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	5%	E(0)
29309011	- - - - O-Ethyl S-phenyl ethylphosphonothiolothionate (fonofos)	5%	E(0)
29309012	- - - -Containing a phosphorus atom to which one methyl, ethyl, n-propyl or isopropyl group is bonded but no further carbon atoms	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
29309019	----- Other	5%	E(0)
29309021	----- 2-chloroethyl chloromethyl sulphide	5%	E(0)
29309022	----- Bis(2-chloroethyl)sulphide	5%	E(0)
29309023	----- Bis(2-chloroethylthio)methane	5%	E(0)
29309024	----- 1,2-Bis(2-chloroethylthio)ethane	5%	E(0)
29309025	----- 1,3-Bis(2-chloroethylthio)-n-propyne	5%	E(0)
29309026	----- 1,4-Bis(2-chloroethylthio)-n-butane	5%	E(0)
29309027	----- 1,5-Bis(2-chloroethyl thio)-n-pentane	5%	E(0)
29309029	----- Other	5%	E(0)
29309031	----- Bis(2-chloroethylthiomethyl)ether	5%	E(0)
29309032	----- Bis(2-chloroethylthioethyl)ether	5%	E(0)
29309039	----- Other	5%	E(0)
29309041	----- O,O-Diethyl S-[2-(diethylamino)ethyl]phosphorothioate and its alkylated or protonated salts	5%	E(0)
29309042	----- [S-2-(Dialkyl (methyl, ethyl, n-propyl or isopropyl) amino)ethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonothioates and their O-alkyl (€C10, including cycloalkyl) esters; alkylated or protonated salts thereof	5%	E(0)
29309043	----- Methylphosphonothiolates A-ethyl -2- di-isopropyle aminoethyl	5%	E(0)
29309044	----- O - ethyl-S-(2 -di isopropyl aminoethyl) methyl phosphonothiolates	5%	E(0)
29309049	----- Other	5%	E(0)
29309051	----- N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols and their protonated salts, except for 2-(N,N-dimethylamino)ethanethiol and 2-(N,Ndiethylamino) ethanethiol	5%	E(0)
29309059	----- Other	5%	E(0)
29309061	----- N, N-dimethylaminoethane-2-thiohydrochloride	5%	E(0)
29309062	----- N, N-di-isopropylaminoethane-2-thiohydrochloride	5%	E(0)
29309069	----- Other	5%	E(0)
29309072	----- (-) phosphonothiolatemethyl(-N-aminobenzene ethyl)-S1,2-dimethylpropyl-1,2	5%	E(0)
29309073	----- (+) phosphonothiolatemethyl(-N-aminobenzene ethyl)-S1,2-dimethylpropyl-1,2	5%	E(0)
29309079	----- Other	5%	E(0)
29309091	---- Butyl S-sodium isopropylphosphonothiolate	5%	E(0)
29309092	---- Isopropyl S-sodium methylphosphonothiolate	5%	E(0)
29309093	----- Methylpentyl-1 S-sodium methylphosphonothionate	5%	E(0)
29309094	----- Ethyl S-sodium isopropylphosphonothiolate	5%	E(0)
29309095	----- sec-Butyl S-sodium isopropylphosphonothiolate	5%	E(0)
29309096	----- Phorate (ISO)	5%	E(0)
29309099	----- Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
29311010	- - -Tetramethyl lead	5%	E(0)
29311020	- - - tetraethyl lead	5%	E(0)
29312000	- Tributyltin compounds	5%	E(0)
29314100	-- Dimethyl methylphosphonate	5%	E(0)
29314200	-- Dimethyl propylphosphonate	5%	E(0)
29314300	-- Diethyl ethylphosphonate	5%	E(0)
29314400	-- Methylphosphonic acid	5%	E(0)
29314500	-- Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	5%	E(0)
29314600	-- 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	5%	E(0)
29314700	-- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate	5%	E(0)
29314800	-- 3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5] undecane 3,9-dioxide	5%	E(0)
29314910	- - - Containing a phosphorus atom linked by one group of methyl, ethyl, n-propyl or isopropyl , but without other carbon atoms	5%	E(0)
29314930	- - - methylphosphonic acid, polyglycol ester	5%	E(0)
29314940	- - - methylphosphonic acid,(5-methyl-2-methyl--1,3,2-dioxaphosphinan-5-yl)methyl, methyl ester	5%	E(0)
29314971	- - - - O-Alkyl (≤C10, including cycloalkyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates	5%	E(0)
29314972	[O-2-(Dialkyl (methyl, ethyl, n-propyl or isopropyl) amino)ethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl (≤C10, including cycloalkyl) esters; alkylated or protonated salts thereof	5%	E(0)
29314973	- - - - O-ethyl N,N-Dimethyl phosphoramidocyanides	5%	E(0)
29314974	- - - - O-ethyl O -{ 2 - (di-isopropylamino) ethyl} methylphosphonite	5%	E(0)
29314979	- - - - Other	5%	E(0)
29314990	- - - Other	5%	E(0)
29315100	-- Methylphosphonic dichloride	5%	E(0)
29315200	-- Propylphosphonic dichloride	5%	E(0)
29315300	-- O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	5%	E(0)
29315400	-- Trichlorfon (ISO)	5%	E(0)
29315911	- - - - O-Alkyl (≤C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates	5%	E(0)
29315912	- - - - Alkyl(methyl, ethyl, n-propyl or isopropyl) phosphono difluorides	5%	E(0)
29315913	- - - - Sarine : O-isopropylmethyl phosphonodifluoride	5%	E(0)
29315914	- - - - Soman : O-binakolic methyl phosphonofluoride	5%	E(0)
29315915	- - - - Difluoridemethylphosphonyl	5%	E(0)
29315916	- - - - Difluoride ethylphosphonyl	5%	E(0)
29315919	- - - - Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
29315921	---- O-Isopropyl methylphosphonochloridate	5%	E(0)
29315922	---- O-Pinacolyl methylphosphonochloridate	5%	E(0)
29315923	---- Dichloride methylphosphonylmethyl phosphonate dimethyl	5%	E(0)
29315924	Dichloridemethylphosphonyl	5%	E(0)
29315929	---- Other	5%	E(0)
29319051	---- 2-chlorophenyldichloroarsine	5%	E(0)
29319052	---- bis(2-chlorophenyl)chloroarsine	5%	E(0)
29319053	---- Tris(-chlorophenyl)arsine	5%	E(0)
29319059	---- Other	5%	E(0)
29319090	--- Other	5%	E(0)
29321100	-- Tetrahydrofuran	5%	E(0)
29321200	-- 2 - Furaldehyde (furfuraldehyde)	5%	E(0)
29321300	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	5%	E(0)
29321400	-- Sucralose	5%	E(0)
29321900	-- Other	5%	E(0)
29322000	- Lactones	5%	E(0)
29329100	-- Isosafrole	5%	E(0)
29329210	--- 3, 4 Methyleneedioxyphenyl-2- propanone	5%	E(0)
29329290	--- Other	5%	E(0)
29329300	-- Piperonal	5%	E(0)
29329400	-- Safrole	5%	E(0)
29329500	-- Tetrahydrocannabinols (all isomers).	5%	E(0)
29329600	-- Carbofuran (ISO)	5%	E(0)
29329900	-- Other	5%	E(0)
29331100	-- Phenazone (antipyrin) and its derivatives	5%	E(0)
29331900	-- Other	5%	E(0)
29332100	-- Hydantoin and its derivatives	5%	E(0)
29332900	-- Other	5%	E(0)
29333100	-- Pyridine and its salts	5%	E(0)
29333200	-- Piperidine and its salts	5%	E(0)
29333300	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), carfentanil (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN), remifentanil (INN) and trimeperidine (INN); salts thereof	5%	E(0)
29333400	-- Other fentanyls and their derivatives	5%	E(0)
29333500	-- 3-Quinuclidinol	5%	E(0)
29333600	-- 4-Anilino-N-phenethylpiperidine (ANPP)	5%	E(0)
29333700	-- N-Phenethyl-4-piperidone (NPP)	5%	E(0)
29333910	--- 3-Quinuclidinyl benzilate	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
29333920	--- 1-[N,N-Dialkyl ($\leq C10$) -N-(n-(hydroxyl, cyano, acetoxy)alkyl ($\leq C10$)) ammonio]-n-[N-(3-dimethylcarbamoxy- α -picolinyl)-N,N-dialkyl ($\leq C10$) ammonio]decane dibromide (n=1-8)	5%	E(0)
29333930	--- 1,n-Bis[N-(3-dimethylcarbamoxy-a-picolyl)-N,N-dialkyl ($\leq C10$) ammonio]-alkane-(2,(n-1)-dione) dibromide (n=2-12)	5%	E(0)
29333990	- - - Other	5%	E(0)
29334100	- - Levorphanol (INN) and its salts	5%	E(0)
29334900	- - Other	5%	E(0)
29335200	- - Malonylurea (barbituric acid) and its salts	5%	E(0)
29335300	,-- Allobarbitol (INN), amobarbitol (INN), baebital (INN), butalbitol (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN), and vinylbitol (INN); salts thereof.	5%	E(0)
29335400	- - Other derivatives of malonylurea (barbituric acid); salts thereof .	5%	E(0)
29335500	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN), and zipeprol (INN); salts thereof	5%	E(0)
29335900	- - Other	5%	E(0)
29336100	- - Melamine	5%	E(0)
29336900	- - Other	5%	E(0)
29337100	- - 6 - Hexanelactam (epsilon-caprolactam)	5%	E(0)
29337200	- - Clobazam (INN) and methyprylon (INN).	5%	E(0)
29337900	- - Other Lactams	5%	E(0)
29339100	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam(INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN). temazepam (INN). tetrazepam (INN), and triazolam (INN); salts thereof	5%	E(0)
29339200	-- Azinphos-methyl (ISO)	5%	E(0)
29339910	- - - Nitrocarbazole, trinitrocarbazole and tetranitrocarbazole	5%	E(0)
29339990	- - - Other	5%	E(0)
29341000	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	5%	E(0)
29342000	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	5%	E(0)
29343000	- Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused	5%	E(0)
29349100	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN) ,cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN), and sufentanil (INN); salts thereof	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
29349200	-- Other fentanyls and their derivatives	5%	E(0)
29349910	- - - Red phenol	5%	E(0)
29349990	- - - Other	5%	E(0)
29351000	- N-Methylperfluorooctane sulphonamide	5%	E(0)
29352000	- N-Ethylperfluorooctane sulphonamide	5%	E(0)
29353000	- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	5%	E(0)
29354000	- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	5%	E(0)
29355000	- Other perfluorooctane sulphonamides	5%	E(0)
29359000	- Other	5%	E(0)
29362100	- - Vitamins (A) and their derivatives	0%	E(0)
29362200	- - Vitamin (B1) and its derivatives	0%	E(0)
29362300	- - Vitamin (B2) and its derivatives	0%	E(0)
29362400	-- D- or DL-Pantothenic acid (Vitamin B5) and its derivatives	0%	E(0)
29362500	- - Vitamin (B6) and its derivatives	0%	E(0)
29362600	- - Vitamin (B12) and its derivatives	0%	E(0)
29362700	- - Vitamin (C) and its derivatives	0%	E(0)
29362800	- - Vitamin (E) and its derivatives	0%	E(0)
29362900	- - Other Vitamins and their derivatives	0%	E(0)
29369000	- Other, including natural concentrates	0%	E(0)
29371100	- - Somatotropin, its derivatives and structural analogues	0%	E(0)
29371200	- - Insulin and its salts	0%	E(0)
29371900	- - Other	0%	E(0)
29372100	- - Cortisone, hormones, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0%	E(0)
29372200	- - Halogenated derivatives of corticosteroidal hormones	0%	E(0)
29372300	- - Oestrogens and progestogens	0%	E(0)
29372900	- - Other	0%	E(0)
29375000	- PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, THEIR DERIVATIONS AND STRUCTURAL ANALOGES	0%	E(0)
29379000	- Other	0%	E(0)
29381000	- Rutoside (rutin) and its derivatives	5%	E(0)
29389000	- Other	5%	E(0)
29391100	- - Concentrates of poppy straw; buprenorphine (INN),codeine, dihydrocodeine(INN), ethylmorphine, etorphine(INN), heroin, hydrocodone (INN),hydromrphone(INN),morphine, nicomorphine(INN), oxycodone(INN),oxymorphone(INN), pholcodine(INN), thebacon(INN), and thebaine; salts thereof	0%	E(0)
29391900	- - Other	0%	E(0)
29392000	- Alkaloids of cinchona and their derivatives; salts thereof	0%	E(0)
29393000	- Caffeine and its salts	0%	E(0)
29394100	-- Ephedrine and its salts	0%	E(0)
29394200	-- Pseudoephedrine (INN) and its salts	0%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
29394300	-- Cathine (INN) and its salts	0%	E(0)
29394400	-- Norephedrine and its salts	0%	E(0)
29394500	-- Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts	0%	E(0)
29394900	-- Other	0%	E(0)
29395100	- - Fenetylline (INN) and its salts	0%	E(0)
29395900	- - Other.	0%	E(0)
29396100	- - Ergometrine (INN) and its salts	0%	E(0)
29396200	- - Ergotamine (INN) and its salts	0%	E(0)
29396300	- - Lysergic acid and its salts	0%	E(0)
29396900	- - Other	0%	E(0)
29397210	- - - Cocaine	PROHIBITED	PG
29397220	- - - ecgonine	PROHIBITED	PG
29397290	- - - Other	0%	E(0)
29397900	- - Other	0%	E(0)
29398010	- - - Saxitoxin	0%	E(0)
29398090	- - - Other	0%	E(0)
29400000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	5%	E(0)
29411000	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	0%	E(0)
29412000	- Streptomycins and their derivatives; salts thereof	0%	E(0)
29413000	- Tetracyclines and their derivatives; salts thereof	0%	E(0)
29414000	- Chloramphenicol and its derivatives; salts thereof	0%	E(0)
29415000	- Erythromycin and its derivatives; salts thereof	0%	E(0)
29419000	- Other	0%	E(0)
29420000	Other organic compounds.	5%	E(0)
30012000	- Extracts of glands or other organs or of their secretions	0%	E(0)
30019000	- Other	0%	E(0)
30021200	-- Antisera and other blood fractions	0%	E(0)
30021300	-- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	0%	E(0)
30021400	-- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	0%	E(0)
30021500	-- Immunological products, put up in measured doses or in forms or packings for retail sale	0%	E(0)
30024100	-- Vaccines for human medicine	0%	E(0)
30024200	-- Vaccines for veterinary medicine	0%	E(0)
30024910	- - - Ricine	0%	E(0)
30024990	- - - Other	0%	E(0)
30025100	-- Cell therapy products	0%	E(0)
30025900	-- Other	0%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
30029000	- Other	0%	E(0)
30031000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	0%	E(0)
30032000	- Other,containing antibiotics	0%	E(0)
30033100	- - Containing insulin	0%	E(0)
30033900	- - Other	0%	E(0)
30034100	-- Containing ephedrine or its salts	0%	E(0)
30034200	-- Containing pseudoephedrine (INN) or its salts	0%	E(0)
30034300	-- Containing norephedrine or its salts	0%	E(0)
30034900	- - Other	0%	E(0)
30036000	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	0%	E(0)
30039000	- Other	0%	E(0)
30041000	- Containing Penicillins or derivatives thereof, with a penicillanic acid structure, or Streptomycins or their derivatives	0%	E(0)
30042000	- Other, containing antibiotics:	0%	E(0)
30043100	- - Containing insulin	0%	E(0)
30043200	- - Containing corticosteroid hormones, their derivatives or structural analogues	0%	E(0)
30043900	- - Other	0%	E(0)
30044100	-- Containing ephedrine or its salts	0%	E(0)
30044200	-- Containing pseudoephedrine (INN) or its salts	0%	E(0)
30044300	-- Containing norephedrine or its salts	0%	E(0)
30044900	-- Other	0%	E(0)
30045000	- Other medicaments containing vitamins or other products of heading 29.36	0%	E(0)
30046000	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	0%	E(0)
30049010	- - - Medical solutions	0%	E(0)
30049090	- - - Other	0%	E(0)
30051000	- Adhesive dressings and other articles having an adhesive layer	0%	E(0)
30059010	- - - Medical cotton	0%	E(0)
30059021	- - - -coated or impregnated with pharmaceutical substances	0%	E(0)
30059022	- - - - Not coated or impregnated with pharmaceutical substances, put up for retail sale or prepared solely for hospitals, health centres and ambulances for medical or surgical purposes	0%	E(0)
30059090	- - - Other	0%	E(0)
30061010	- - - Sterile surgical catgut for surgical wound closures	0%	E(0)
30061020	- - - Sterile laminaria	0%	E(0)
30061030	- - - Sterile absorbable surgical or dental haemostatics	0%	E(0)
30061040	- - - Sterilized surgical plasters	0%	E(0)
30063000	- Opacifying preparations for X-ray examinations: diagnostic reagents designed to be administered to the patient	0%	E(0)
30064000	- Dental cements and other dental fillings; bone reconstruction cements	0%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
30065000	- First-aid boxes and kits put up for emergencies	0%	E(0)
30066000	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0%	E(0)
30067000	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	0%	E(0)
30069100	- - Appliances identifiable for ostomy use	0%	E(0)
30069200	- - Waste pharmaceuticals	0%	E(0)
30069310	- - - Placebos	0%	E(0)
30069320	- - -blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses	0%	E(0)
31010000	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	5%	E(0)
31021000	- Urea, whether or not in aqueous solution	5%	E(0)
31022100	- - Ammonium sulphate	5%	E(0)
31022900	- - Other	5%	E(0)
31023000	- Ammonium nitrate, whether or not in aqueous solution	5%	E(0)
31024000	- Mixtures of Ammonium nitrate with calcium carbonate or Other inorganic non-fertilising substances	5%	E(0)
31025000	- Sodium nitrate	5%	E(0)
31026000	- Double salts and Mixtures of calcium nitrate and Ammonium nitrate	5%	E(0)
31028000	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	5%	E(0)
31029000	- Other, including mixtures not specified in the foregoing subheadings	5%	E(0)
31031100	-- Containing by weight 35 % or more of diphosphorus pentoxide (P2O5)	5%	E(0)
31031900	- - Other	5%	E(0)
31039010	- - - Bicalcium phosphate	5%	E(0)
31039020	- - - Decomposed Bicalcium Phosphate	5%	E(0)
31039030	- - - Natural, heat treated, calcined ammonium phosphate	5%	E(0)
31039040	- - - Mixtures of fertilizers mentioned above with no account being taken of the fluorine content	5%	E(0)
31039090	- - - Other	5%	E(0)
31042000	- Potassium chloride	5%	E(0)
31043000	- Potassium sulphate	5%	E(0)
31049010	- - - Magnesium and potassium Bi-sulphate	5%	E(0)
31049030	- - -Potassium salts	5%	E(0)
31049040	- - - Mixtures of the fertilizers mentioned above regardless of the oxide potassium content	5%	E(0)
31051000	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	5%	E(0)
31052000	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	5%	E(0)
31053000	- Diammonium hydrogenorthophosphate (diammonium phosphate)	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
31054000	- Ammonium dihydrogenorthophosphate (monoammonium Phosphate) and Mixtures thereof with Diammonium hydrogenorthophosphate (Diammonium Phosphate)	5%	E(0)
31055100	- - Containing nitrates and phosphates	5%	E(0)
31055900	- - Other	5%	E(0)
31056000	- Mineral or chemical Fertilisers containing the two fertilising elements phosphorus and potassium	5%	E(0)
31059000	- Other	5%	E(0)
32011000	- Quebracho extract	5%	E(0)
32012000	- Wattle extract	5%	E(0)
32019000	- Other	5%	E(0)
32021000	- Synthetic organic tanning substances	5%	E(0)
32029000	- Other	5%	E(0)
32030011	- - - - Natural indigo	5%	E(0)
32030019	- - - - Other	5%	E(0)
32030020	- - - Of animal origin	5%	E(0)
32041100	- - Disperse dyes and preparations based thereon	5%	E(0)
32041200	- - Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	5%	E(0)
32041300	- - Basic dyes and preparations based thereon	5%	E(0)
32041400	- - Direct dyes and preparations based thereon	5%	E(0)
32041500	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	5%	E(0)
32041600	- - Reactive dyes and preparations based thereon	5%	E(0)
32041700	- - pigments and preparations based thereon	5%	E(0)
32041800	-- Carotenoid colouring matters and preparations based thereon”.	5%	E(0)
32041900	- - Other, including mixtures of colouring matter of two or more of the subheadings Nos. 3204.11 to 3204.19	5%	E(0)
32042000	- Synthetic organic products of a kind used as fluorescent brightening agents	5%	E(0)
32049010	- - - Synthetic indigo	5%	E(0)
32049090	- - - Other	5%	E(0)
32050000	colour lakes;preparations as specified in Note 3 to this chapter based on colour lakes	5%	E(0)
32061100	- - Containing 80% or more by weight of titanium dioxide calculated on the dry matter	5%	E(0)
32061900	- - Other	5%	E(0)
32062000	- Pigments and preparations based on chromium compounds	5%	E(0)
32064100	- - Ultramarine and preparations based thereon	5%	E(0)
32064200	- - Lithopone and other pigments and preparations based on zinc sulphide	5%	E(0)
32064900	- - Other	5%	E(0)
32065000	- Inorganic products of a kind used as iuminophores	5%	E(0)
32071000	- Prepared pigments, Prepared opacifiers, Prepared colours and similar preparations	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
32072000	- Vitriifiable enamels and glazes, engobes (slips) and similar preparations	5%	E(0)
32073000	- Liquid lustres and similar preparations	5%	E(0)
32074000	- Glass frit and other glass, in the form of powder, granules or flakes	5%	E(0)
32081010	- - - Varnish	5%	E(0)
32081090	- - - Other	5%	E(0)
32082010	- - - Varnish	5%	E(0)
32082090	- - - Other	5%	E(0)
32089010	- - - Varnish	5%	E(0)
32089090	- - - Other	5%	E(0)
32091010	- - - Varnish	5%	E(0)
32091090	- - - Other	5%	E(0)
32099010	- - - Varnish	5%	E(0)
32099090	- - - Other	5%	E(0)
32100010	- - - Varnish	5%	E(0)
32100020	- - - Prepared water pigments for finishing leather	5%	E(0)
32100090	- - - Other	5%	E(0)
32110000	Prepared driers.	5%	E(0)
32121000	- Stamping foils	5%	E(0)
32129010	- - - Dyes and other colouring matters put up in forms or packings for retail sale	5%	E(0)
32129090	- - - Other	5%	E(0)
32131010	- - - Modifying tints	5%	E(0)
32131090	- - - Other	5%	E(0)
32139000	- Other	5%	E(0)
32141010	- - - Oil based mastics for glazier`s putty	5%	E(0)
32141020	- - - Wax-based grafting putty and mastics for coating barrels, casks,etc.	5%	E(0)
32141030	- - - Resin mastics for technical uses	5%	E(0)
32141040	- - - Water-glass based mastics used to seal sparking plugs, engine blocks and sumps, exhaust pipes radiators, etc, and to fill or seal certain joints	5%	E(0)
32141050	- - - Zinc oxychloride-based mastics for caulking wood, ceramics, etc	5%	E(0)
32141060	- - - Magnesium oxychloride -based mastics for filling cracks in wooden articles	5%	E(0)
32141070	- - - Sulphur-based mastics used as hard filling and for fixing pieces in place	5%	E(0)
32141080	- - - Plastic-based mastics used to prevent leakage in joints and to seal flooring surfaces,.. etc	5%	E(0)
32141091	- - - - Zinc oxide and glycerol-based mastics used for manufacturing acid-resistant coatings, fixing metal pieces to porcelain articles and for joining tubes	5%	E(0)
32141092	- - - - Rubber-based mastics used ,after adding a hardener, for making flexible protective coatings and for caulking ships	5%	E(0)
32141093	- - - - Composed sealing waxes, used for caulking cracks, preventing leakage in glass containers, and sealing documents, etc	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
32141094	---- Filling mastics for preparing surfaces for painting by levelling out irregularities and filling in cracks and holes, the paint being applied after they have been dried and polished	5%	E(0)
32141099	---- Other	5%	E(0)
32149000	- Other	5%	E(0)
32151100	-- Black	5%	E(0)
32151900	-- Other	5%	E(0)
32159010	--- Writing and drawing ink	5%	E(0)
32159020	--- copying ink	5%	E(0)
32159030	--- ballpoint pens ink	5%	E(0)
32159040	--- duplicating machines ink	5%	E(0)
32159050	--- stamping pad ink	5%	E(0)
32159060	--- typewriter ribbons ink	5%	E(0)
32159070	--- marking ink	5%	E(0)
32159080	--- Invisible ink	5%	E(0)
32159090	--- Other	5%	E(0)
33011200	-- Of orange	5%	E(0)
33011300	-- Of lemon	5%	E(0)
33011900	-- Other	5%	E(0)
33012400	-- Of peppermint (<i>Mentha piperita</i>)	5%	E(0)
33012500	-- Of other mints	5%	E(0)
33012900	-- Other	5%	E(0)
33013010	--- <i>Dehn Al- Oud</i> (wood resinoids)	5%	E(0)
33013090	--- Other	5%	E(0)
33019011	---- For medical purposes	5%	E(0)
33019012	---- Cade water (kady)	5%	E(0)
33019013	---- Rose water	5%	E(0)
33019014	---- Flower water	5%	E(0)
33019016	---- Pollen water	5%	E(0)
33019017	---- Other aqueous solutions of essential oils	5%	E(0)
33019019	---- Other	5%	E(0)
33019090	--- Other	5%	E(0)
33021000	- Of a kind used in the food or drink industries	5%	E(0)
33029000	- Other	5%	E(0)
33030010	--- Perfumes, liquid or solid	5%	E(0)
33030020	--- Cologne	5%	E(0)
33030090	--- Other	5%	E(0)
33041000	- Lip make-up preparations	5%	E(0)
33042000	- Eye make-up preparations	5%	E(0)
33043010	--- Nail polishes and varnishes	5%	E(0)
33043020	--- Nail varnish removers	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
33043090	- - - Other	5%	E(0)
33049110	- - - Baby powders	5%	E(0)
33049190	- - - Other	5%	E(0)
33049910	- - - Toilet vinegar	5%	E(0)
33049920	- - - Sunscreen	5%	E(0)
33049930	- - - Skin softening preparations	5%	E(0)
33049940	- - - Preparations for face make-up and make-up removers	5%	E(0)
33049990	- - - Other	5%	E(0)
33051000	- Shampoos	5%	E(0)
33052000	- preparations for permanent waving or straightening	5%	E(0)
33053000	- Hair lacquers	5%	E(0)
33059010	- - - Hair Oil	5%	E(0)
33059020	- - - Hair cream	5%	E(0)
33059030	- - - Hair dyeing preparations	5%	E(0)
33059090	- - - Other	5%	E(0)
33061010	- - - Toothpastes	5%	E(0)
33061020	- - - Denture cleaners	5%	E(0)
33061090	- - - Other	5%	E(0)
33062000	- Yarn used to clean between the teeth (dental floss)	5%	E(0)
33069010	- - - Preparation used as mouth washes and oral perfumes	5%	E(0)
33069020	- - - Denture fixing preparations	5%	E(0)
33069090	- - - Other	5%	E(0)
33071010	- - - Shaving cream and foam	5%	E(0)
33071090	- - - Other	5%	E(0)
33072000	- Personal deodorants and antiperspirants	5%	E(0)
33073000	- Perfumed bath salts and Other bath preparations	5%	E(0)
33074110	- - - Liquid	5%	E(0)
33074120	- - - Powdered	5%	E(0)
33074130	- - - Incense sticks	5%	E(0)
33074190	- - - Other	5%	E(0)
33074910	- - - In spraying containers	5%	E(0)
33074920	- - - Activated carbon, used as deodorisers for refrigerators, vehicles, etc	5%	E(0)
33074990	- - - Other	5%	E(0)
33079010	- - - Depilatories	5%	E(0)
33079020	- - - Perfumed papers and papers impregnated or coated with cosmetics and perfumed sachets	5%	E(0)
33079040	- - - Solutions for contact lenses or artificial eyes	5%	E(0)
33079050	- - - Cosmetic and toilet preparations for animals	5%	E(0)
33079090	- - - Other	5%	E(0)
34011130	- - - Shaving Soap in blocks	5%	E(0)
34011140	- - - Medicated Soap	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
34011150	- - - Disinfectant Soap	5%	E(0)
34011170	- - - Paper, wadding, felt and nonwovens, impregnated or covered with soap or detergent, whether or not perfumed	5%	E(0)
34011180	- - - Toilet soaps, whether or not coloured ,perfumed, abrasive or disinfectant, such as Lux, Camay, etc	5%	E(0)
34011190	- - - Other	5%	E(0)
34011920	- - - Rosin or tall oil soaps	5%	E(0)
34011930	- - - Industrial soap prepared for special purposes	5%	E(0)
34011940	- - - Paper, wadding, felt and nonwovens, impregnated or covered with soap or detergent, whether or not perfumed	5%	E(0)
34011990	- - - Other	5%	E(0)
34012010	- - - In powder form	5%	E(0)
34012020	- - - In paste form	5%	E(0)
34012030	- - - In aqueous solution form	5%	E(0)
34012090	- - - Other	5%	E(0)
34013000	- Organic surface- active products and preparations for washing the skin, in the form of liquid or cream and put for retail sale, whether or not containing soap	5%	E(0)
34023100	-- Linear alkylbenzene sulphonic acids and their salts	5%	E(0)
34023900	-- Other	5%	E(0)
34024100	-- Cationic	5%	E(0)
34024200	-- Non-ionic	5%	E(0)
34024900	-- Other	5%	E(0)
34025010	- - - Surface- active agents (For example, Clorox . . .etc)	5%	E(0)
34025021	- - - - Dry powder (For example, Tide . etc.)	5%	E(0)
34025022	- - - - Liquid	5%	E(0)
34025029	- - - - Other	5%	E(0)
34029000	- Other	5%	E(0)
34031100	- - Preparations for the treatment of textile materials, leather, furskins or other materials	5%	E(0)
34031910	- - - Lubricating preparations designed to reduce friction	5%	E(0)
34031920	- - - Lubricating preparations used in wire-drawing	5%	E(0)
34031930	- - - Cutting oils	5%	E(0)
34031940	- - - Bolts or nuts release preparations	5%	E(0)
34031950	- - - Anti-rust and Anti-corrosion preparations	5%	E(0)
34031990	- - - Other	5%	E(0)
34039100	- - preparations for the treatment of textile materials, leather, furskins or other materials	5%	E(0)
34039900	- - Other	5%	E(0)
34042000	- Of poly(oxyethylene)(polyethylene glycol)	5%	E(0)
34049010	- - - Stamping wayx	5%	E(0)
34049090	- - - Other	5%	E(0)
34051000	- Polishes, creams and similar preparations for footwear or leather	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
34052000	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	5%	E(0)
34053000	- Polishes and similar preparations for coachwork, other than metal Polishes	5%	E(0)
34054000	- Scouring pastes and powders and Other Scouring preparations	5%	E(0)
34059010	- - - Glass and mirror polishing preparations	5%	E(0)
34059020	- - - Metal polishing preparations	5%	E(0)
34059090	- - - Other	5%	E(0)
34060000	Candles, tapers and the like.	5%	E(0)
34070010	- - - Dental wax "dental impression compounds"	5%	E(0)
34070020	- - - Preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	5%	E(0)
34070030	- - - Modelling pastes for children's amusement	5%	E(0)
34070090	- - - Other	5%	E(0)
35011000	- Casein	5%	E(0)
35019010	- - - Casein glues	5%	E(0)
35019090	- - - Other	5%	E(0)
35021100	- - Dried	5%	E(0)
35021900	- - Other	5%	E(0)
35022000	- Milk albumin, including concentrates of two or more whey proteins	5%	E(0)
35029000	- Other	5%	E(0)
35030010	- - - Gelatin and its derivatives	5%	E(0)
35030090	- - - Other	5%	E(0)
35040010	- - - Peptones and their derivatives	5%	E(0)
35040090	- - - Other	5%	E(0)
35051010	- - - Dextrin	5%	E(0)
35051020	- - - Pregelatinised or swelling starch	5%	E(0)
35051030	- - - Etherified or esterified starches	5%	E(0)
35051040	- - - Soluble starch (amylogen)	5%	E(0)
35051090	- - - Other	5%	E(0)
35052010	- - - Of dextrans	5%	E(0)
35052020	- - - Starch glues	5%	E(0)
35052030	- - - Glues consisting of untreated starch, borax and water-soluble cellulose derivatives or consisting of untreated starch, borax and starch ethers	5%	E(0)
35052090	- - - Other	5%	E(0)
35061000	- Products suitable for use as glues or adhesives put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	5%	E(0)
35069100	- - Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	5%	E(0)
35069900	- - Other	5%	E(0)
35071010	- - - Calves rennets	5%	E(0)
35071090	- - - Other	5%	E(0)
35079010	- - - Enzymatic preparations for meat tenderizing	5%	E(0)
35079020	- - - Enzymatic preparations for purifying fruit juices	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
35079030	- - - Enzymatic preparations for desizing textiles	5%	E(0)
35079040	- - - Pancreatic Enzymes	5%	E(0)
35079050	- - - Pepsin enzymes	5%	E(0)
35079060	- - - Malt enzymes	5%	E(0)
35079090	- - - Other	5%	E(0)
36010000	Propellant powders.	5%	E(0)
36020000	Prepared explosives, other than propellant powders.	5%	E(0)
36031000	- Safety fuses	5%	E(0)
36032000	- Detonating cords	5%	E(0)
36033000	- Percussion caps	5%	E(0)
36034000	- Detonating caps	5%	E(0)
36035000	- Igniters	5%	E(0)
36036000	- Electric detonators	5%	E(0)
36041010	- - - For children	5%	E(0)
36041020	- - - For festivals and celebrations	5%	E(0)
36049000	- Other	5%	E(0)
36050000	Matches, other than pyrotechnic articles of heading 36.04.	5%	E(0)
36061000	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	5%	E(0)
36069010	- - - Lighter flints	5%	E(0)
36069090	- - - Other	5%	E(0)
37011000	- For X-ray	5%	E(0)
37012000	- Instant print film	5%	E(0)
37013000	- Other plates and film, with any side exceeding 255 mm	5%	E(0)
37019100	- - For colour photography (polychrome)	5%	E(0)
37019900	- - Other	5%	E(0)
37021000	- For X-ray	5%	E(0)
37023100	- - For colour photography (polychrome)	5%	E(0)
37023200	- - Other, with silver halide emulsion	5%	E(0)
37023900	- - Other	5%	E(0)
37024100	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	5%	E(0)
37024200	- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	5%	E(0)
37024300	- - Of a width exceeding 610 mm and of a length not exceeding 200 m	5%	E(0)
37024400	- - Of a width exceeding 105 mm but not exceeding 610 mm	5%	E(0)
37025200	- - Of a width not exceeding 16 mm .	5%	E(0)
37025300	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	5%	E(0)
37025400	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
37025500	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5%	E(0)
37025600	- - Of a width exceeding 35 mm	5%	E(0)
37029600	- - Of a width not exceeding 35 mm but not exceeding 30 mm	5%	E(0)
37029700	- - Of a width not exceeding 35 mm and of a length exceeding 30 m	5%	E(0)
37029800	- - Of a width exceeding 35 mm	5%	E(0)
37031000	- In rolls of a width exceeding 610 mm	5%	E(0)
37032000	- Other, for colour photography (polychrome)	5%	E(0)
37039000	- Other	5%	E(0)
37040000	Photographic plates, film, paper, paperboard sad textiles, exposed but not developed.	5%	E(0)
37050000	Photographic plates and film, exposed and developed, other than cinematographic film.	5%	E(0)
37061010	- - - Cultural, scientism, agricultural, healthy or educational films	5%	E(0)
37061090	- - - Other	5%	E(0)
37069010	- - - Cultural, scientific, agricultural, healthy or educational films	5%	E(0)
37069090	- - - Other	5%	E(0)
37071000	- Sensitising emulsions	5%	E(0)
37079010	- - - Developers	5%	E(0)
37079020	- - - Fixers	5%	E(0)
37079030	- - - Intensifiers and reducers	5%	E(0)
37079040	- - - Toners	5%	E(0)
37079050	- - - cleaning agents	5%	E(0)
37079090	- - - Other	5%	E(0)
38011000	- Artificial graphite	5%	E(0)
38012000	- Colloidal or semi-Colloidal graphite	5%	E(0)
38013000	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	5%	E(0)
38019010	- - - Mixtures of graphite and mineral oils	5%	E(0)
38019090	- - - Other	5%	E(0)
38021000	- Activated carbon	5%	E(0)
38029000	- Other	5%	E(0)
38030000	Tall oil, whether or not refined.	5%	E(0)
38040000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	5%	E(0)
38051000	- Gum, wood or sulphate turpentine oils	5%	E(0)
38059000	- Other	5%	E(0)
38061000	- Rosin and Resin acids	5%	E(0)
38062000	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	5%	E(0)
38063000	- Ester gums	5%	E(0)
38069000	- Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
38070000	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	5%	E(0)
38085200	-- DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	5%	E(0)
38085900	-- Other	5%	E(0)
38086100	-- In packings of a net weight content not exceeding 300 g	5%	E(0)
38086200	-- In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg	5%	E(0)
38086900	-- Other	5%	E(0)
38089110	--- Containing Bromomithan (methyl bromide) or bromochloromethane	5%	E(0)
38089191	---- Of aluminium phosphide	5%	E(0)
38089199	---- Other	5%	E(0)
38089210	--- Containing Bromomithan (methyl bromide) or bromochloromethane	5%	E(0)
38089290	--- Other	5%	E(0)
38089310	--- Containing bromomithan (methyl bromide) or bromochloromethane	5%	E(0)
38089390	--- Other	5%	E(0)
38089410	--- Containing Bromomithan (methyl bromide) or bromochloromethane	5%	E(0)
38089490	--- Other	5%	E(0)
38089910	--- Containing Bromomithan (methyl bromide) or bromochloromethane	5%	E(0)
38089990	--- Other	5%	E(0)
38091010	--- Ironing starch (e.g. Merito)	5%	E(0)
38091090	--- Other	5%	E(0)
38099110	--- Softening agents of a kind used on clothes & towels (such as lenor.etc)	5%	E(0)
38099190	--- Other	5%	E(0)
38099200	-- Of a kind used in the paper or like industries	5%	E(0)
38099300	-- Of a kind used in the leather or like industries	5%	E(0)
38101000	- Pickling preparations for metal surfaces; soldering brazing or welding powders and pastes consisting of metal and other materials	5%	E(0)
38109000	- Other	5%	E(0)
38111100	-- Based on lead compounds	5%	E(0)
38111900	-- Other	5%	E(0)
38112100	-- Containing petroleum oils or oils obtained from bituminous minerals	5%	E(0)
38112900	-- Other	5%	E(0)
38119000	- Other	5%	E(0)
38121000	- Prepared rubber accelerators	5%	E(0)
38122000	- Compound plasticisers for rubber or Plastics	5%	E(0)
38123100	-- Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	5%	E(0)
38123900	-- Other	5%	E(0)
38130010	--- Containing bromochlorodifluoromethane or bromo trifluoromethane or bromotetrafluoro ethanes	5%	E(0)
38130020	--- Containing methane, ethane or propyne hydrobromofluorocarbonates (HCFCs)	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
38130030	- - - Containing methane, ethane or propyne hydrobromochlorocarbonates (HCFCs)	5%	E(0)
38130040	- - - Containing bromochloromethane	5%	E(0)
38130090	- - - Other	5%	E(0)
38140010	- - - Containing methane, ethane or propyne chlorofluro carbonates (CFCs), whether or not containing hydrochlorofluorocarbonates (HCFCs)	5%	E(0)
38140020	- - - Containing methane, ethane or propyne hydrochlorofluorocarbonates (HCFCs), but not containing chlorofluorocarbonates (CFCs)	5%	E(0)
38140030	- - - Containing carbon tetrachloride, bromochloromethane or 1, 1, 1 - trichloroethane (methylchloroform)	5%	E(0)
38140090	- - - Other	5%	E(0)
38151100	- - with nickel or nickel compounds as the active substance	5%	E(0)
38151200	- - with precious metal or precious metal compounds as the active substance	5%	E(0)
38151900	- - Other	5%	E(0)
38159000	- Other	5%	E(0)
38160000	3816.00 Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01.	5%	E(0)
38170000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	5%	E(0)
38180000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	0%	E(0)
38190000	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	5%	E(0)
38200000	Anti-freezing preparations and prepared de-icing fluids.	5%	E(0)
38210000	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	5%	E(0)
38221100	-- For malaria	0%	E(0)
38221200	-- For Zika and other diseases transmitted by mosquitoes of the genus Aedes	0%	E(0)
38221300	-- For blood-grouping	0%	E(0)
38221900	-- Other	0%	E(0)
38229000	- Other	0%	E(0)
38231100	- - Stearic acid	5%	E(0)
38231200	- - Oleic acid	5%	E(0)
38231300	- - Tall oil fatty acids	5%	E(0)
38231900	- - Other	5%	E(0)
38237000	- Industrial fatty alcohols	5%	E(0)
38241000	- Prepared binders for foundry moulds or cores	5%	E(0)
38243000	- Non-agglomerated metal carbides mixed together or with metallic binders	5%	E(0)
38244000	- Prepared Additives for cements, mortars or concretes	5%	E(0)
38245000	- Non-refractory mortars and concretes	5%	E(0)
38246000	- Sorbitol, other than that of subheading 2905.44	5%	E(0)
38248100	- - Containing oxirane (ethylene oxide)	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
38248200	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls(PCTs) or polychlorinated biphenyls (PBBs)	5%	E(0)
38248300	-- Containing tris(2,3 - dibromoropyl) phosphate	5%	E(0)
38248400	-- Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	5%	E(0)
38248500	-- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	5%	E(0)
38248600	-- Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	5%	E(0)
38248700	-- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	5%	E(0)
38248800	-- Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ether	5%	E(0)
38248900	-- Containing short-chain chlorinated paraffin	5%	E(0)
38249100	-- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	5%	E(0)
38249200	-- Polyglycol esters of methylphosphonic acid	5%	E(0)
38249910	- - - Ink-removers put up in packings for retail sale	5%	E(0)
38249920	- - - Stencil correctors put up in packings for retail sale	5%	E(0)
38249930	- - - Ammonia liquors and spent oxide	5%	E(0)
38249940	- - - Oxygen stone (Oxylit)	5%	E(0)
38249950	- - - Additives for hardening varnishes or glues	5%	E(0)
38249960	- - - Getters for vacuum tubes and electric valves	5%	E(0)
38249970	- - - Soda-lime prepared by impregnating pure lime with sodium hydroxide	5%	E(0)
38249980	- - - Anti-rust preparations	5%	E(0)
38249991	- - - - Anti-slip transmission belt preparations	5%	E(0)
38249992	- - - - Starting fluid for petrol engines	5%	E(0)
38249993	- - - - Copying pastes with a basis of gelatin	5%	E(0)
38249994	- - - - Radiator coolant containing ethyl glycol	5%	E(0)
38249995	- - - - Phosphonic acid, methyl-dimethyl ester, polymer with oxirane and phosphor pentaoxide	5%	E(0)
38249996	- - - - phosphonic acid, methyl - mixed with (amino aminomethyl) urea (1:1)	5%	E(0)
38249997	- - - - Mixture of phosphonic acid, methyl, (5 - ethyl-2-methyl — 1,3,2-dioxanphosphorinan-5-yl) methyl methyl ester, B- oxide with phosphonic acid, methyl, di[(5 - ethyl-2-methyl-2 oxidized 1,3,2 dioxanphosphorinan-5-yl) methyl] ester.	5%	E(0)
38249998	- - - - 2,4,6 -Tripropyl - 1,3,5,2,4,6, trioxa triphosphinan (in a solvent).	5%	E(0)
38249999	- - - - Other	5%	E(0)
38251000	- Municipal Waste	5%	E(0)
38252000	- Sewage sludge	5%	E(0)
38253000	- Clinical waste	0%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
38254100	-- Halogenated	5%	E(0)
38254900	-- Other	5%	E(0)
38255000	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	5%	E(0)
38256100	-- Mainly containing organic constituents	5%	E(0)
38256900	-- Other	5%	E(0)
38259000	- Other	5%	E(0)
38260000	Biodiesel and mixtures thereof, not containing or containing oils obtained from bituminous containing less than 70% by weight of petroleum oils or obtained from bituminous minerals	5%	E(0)
38271100	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	5%	E(0)
38271200	-- Containing hydrobromofluorocarbons (HBFCs)	5%	E(0)
38271300	-- Containing carbon tetrachloride	5%	E(0)
38271400	-- Containing 1,1,1-trichloroethane (methyl chloroform)	5%	E(0)
38272000	- Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	5%	E(0)
38273100	-- Containing substances of subheadings 2903.41 to 2903.48	5%	E(0)
38273200	-- Other, containing substances of subheadings 2903.71 to 2903.75	5%	E(0)
38273900	-- Other	5%	E(0)
38274000	- Containing methyl bromide (bromomethane) or bromochloromethane	5%	E(0)
38275100	-- Containing trifluoromethane (HFC-23)	5%	E(0)
38275900	-- Other	5%	E(0)
38276100	-- Containing 15 % or more by mass of 1,1,1-trifluoroethane (HFC-143a)	5%	E(0)
38276200	-- Other, not included in the subheading above, containing 55 % or more by mass of pentafluoroethane (HFC- 125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	5%	E(0)
38276300	-- Other, not included in the subheadings above, containing 40 % or more by mass of pentafluoroethane (HFC-125)	5%	E(0)
38276400	-- Other, not included in the subheadings above, containing 30 % or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	5%	E(0)
38276500	-- Other, not included in the subheadings above, containing 20 % or more by mass of difluoromethane (HFC-32) and 20 % or more by mass of pentafluoroethane (HFC-125)	5%	E(0)
38276800	-- Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48	5%	E(0)
38276900	-- Other	5%	E(0)
38279000	- Other	5%	E(0)
39011000	- Polyethylene having a specific gravity of less than 0.94	5%	E(0)
39012000	- Polyethylene having a specific gravity of 0.94 or more	5%	E(0)
39013000	- Ethylene-vinyl acetate copolymers	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
39014000	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	5%	E(0)
39019000	- Other	5%	E(0)
39021000	- Polypropylene	5%	E(0)
39022000	- Polyisobutylene	5%	E(0)
39023000	- Propylene copolymers	5%	E(0)
39029000	- Other	5%	E(0)
39031100	- - Expansible	5%	E(0)
39031900	- - Other	5%	E(0)
39032000	- Styrene-acrylonitrile (SAN) copolymers	5%	E(0)
39033000	- Acrylonitrile-butadiene-Styrene (ABS) copolymers	5%	E(0)
39039000	- Other	5%	E(0)
39041000	- Poly(vinyl chloride), not Mixed with any Other substances	5%	E(0)
39042100	- - Non-plasticised	5%	E(0)
39042200	- - Plasticised	5%	E(0)
39043000	- Vinyl chloride-vinyl acetate copolymers	5%	E(0)
39044000	- Other vinyl chloride copolymers	5%	E(0)
39045000	- Vinylidene chloride polymers	5%	E(0)
39046100	- - Polytetrafluoroethylene	5%	E(0)
39046900	- - Other	5%	E(0)
39049000	- Other	5%	E(0)
39051200	- - In aqueous dispersion	5%	E(0)
39051900	- - Other	5%	E(0)
39052100	- - In aqueous dispersion	5%	E(0)
39052900	- - Other	5%	E(0)
39053000	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	5%	E(0)
39059100	- - Copolymers	5%	E(0)
39059900	- - Other	5%	E(0)
39061000	- Poly(methyl methacrylate)	5%	E(0)
39069010	--- Super Absorbent Polymers (SAP)	5%	E(0)
39069090	--- other	5%	E(0)
39071000	- Polyacetals	5%	E(0)
39072100	-- Bis(polyoxyethylene) methylphosphonate	5%	E(0)
39072900	-- Other	5%	E(0)
39073000	- Epoxide resins	5%	E(0)
39074000	- Polycarbonates	5%	E(0)
39075000	- Alkyd resins	5%	E(0)
39076100	-- Having a viscosity number of 78 ml/g or higher	5%	E(0)
39076900	- - Other	5%	E(0)
39077000	- Poly(lactic acid)	5%	E(0)
39079100	- - Unsaturated	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
39079900	- - Other	5%	E(0)
39081000	- Polyamide - 6, -11, -12, - 6,6, - 6,9, - 6,10 or - 6,12	5%	E(0)
39089000	- Other	5%	E(0)
39091000	- Urea resins; thiourea resins	5%	E(0)
39092000	- Melamine resins	5%	E(0)
39093100	-- Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	5%	E(0)
39093900	- - Other	5%	E(0)
39094000	- Phenolic resins	5%	E(0)
39095000	- Polyurethanes	5%	E(0)
39100000	Silicones in primary forms.	5%	E(0)
39111000	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	5%	E(0)
39112000	- Poly(1,3-phenylene methylphosphonate)	5%	E(0)
39119000	- Other	5%	E(0)
39121100	- - Non-plasticised	5%	E(0)
39121200	- - plasticised	5%	E(0)
39122000	- Cellulose nitrates (including collodions)	5%	E(0)
39123100	- - Carboxymethylcellulose and its salts	5%	E(0)
39123900	- - Other	5%	E(0)
39129000	- Other	5%	E(0)
39131000	- Alginic acid, its salts and esters	5%	E(0)
39139000	- Other	5%	E(0)
39140000	Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms.	5%	E(0)
39151000	- Of polymers of ethylene	5%	E(0)
39152000	- Of polymers of styrene	5%	E(0)
39153000	- Of polymers of vinyl chloride	5%	E(0)
39159000	- Of Other Plastics	5%	E(0)
39161010	- - - Monofilament of which any cross-sectional dimension exceeds 1 mm	5%	E(0)
39161020	- - - Rods, sticks and profiles	5%	E(0)
39162010	- - - Monofilament of which any cross-sectional dimension exceeds 1 mm	5%	E(0)
39162020	- - - Rods, sticks and profiles	5%	E(0)
39169010	- - - Monofilament of which any cross-sectional dimension exceeds 1 mm	5%	E(0)
39169020	- - - Rods, sticks and profile shapes	5%	E(0)
39171000	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	5%	E(0)
39172100	- - Of polymers of ethylene	5%	E(0)
39172200	- - Of polymers of propylene	5%	E(0)
39172300	- - Of polymers of vinyl chloride	5%	E(0)
39172900	- - Of other plastics	5%	E(0)
39173100	- - Flexible tubes pipes and hoses, having a minimum burst pressure of 27.6 MPa	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
39173210	- - - Drinking straws	5%	E(0)
39173290	- - - Other	5%	E(0)
39173300	- - Other, not reinforced or otherwise combined with Other materials, with fittings	5%	E(0)
39173900	- - Other	5%	E(0)
39174000	- Fittings	5%	E(0)
39181000	- Of polymers of vinyl chloride	5%	E(0)
39189000	- Of Other Plastics	5%	E(0)
39191000	- In rolls of a width not exceeding 20 cm	5%	E(0)
39199000	- Other	5%	E(0)
39201000	- Of polymers of ethylene	5%	E(0)
39202000	- Of polymers of propylene	5%	E(0)
39203000	- Of polymers of styrene	5%	E(0)
39204300	- - Containing by weight not less than 6% of plasticisers	5%	E(0)
39204910	- - - Tableclothes	5%	E(0)
39204990	- - - Other	5%	E(0)
39205100	- - Of poly (methyl methacrylate)	5%	E(0)
39205900	- - Other	5%	E(0)
39206100	- - Of polycarbonates	5%	E(0)
39206200	- - Of poly (ethylene terephthalate)	5%	E(0)
39206300	- - Of unsaturated polyesters	5%	E(0)
39206900	- - Of other polyesters	5%	E(0)
39207100	- - Of regenerated cellulose	5%	E(0)
39207300	- - Of cellulose acetate	5%	E(0)
39207900	- - Of other cellulose derivatives	5%	E(0)
39209100	- - Of poly (vinyl butyral)	5%	E(0)
39209200	- - Of polyamides	5%	E(0)
39209300	- - Of amino-resins	5%	E(0)
39209400	- - Of phenolic resins	5%	E(0)
39209900	- - Of other plastics	5%	E(0)
39211100	- - Of polymers of styrene	5%	E(0)
39211200	- - Of polymers of vinyl chloride	5%	E(0)
39211300	- - Of polyurethanes	5%	E(0)
39211400	- - Of regenerated cellulose	5%	E(0)
39211900	- - Of other plastics	5%	E(0)
39219000	- Other	5%	E(0)
39221000	- Baths, shower-baths, sinks and wash-basins	5%	E(0)
39222000	- Lavatory seats and covers	5%	E(0)
39229000	- Other	5%	E(0)
39231010	- - - For transportation of poultry	5%	E(0)
39231020	- - - For transportaion of dairy products and beverages	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
39231090	- - - Other	5%	E(0)
39232110	- - - Biodegradable	5%	E(0)
39232190	- - - Other	5%	E(0)
39232910	- - - Biodegradable	5%	E(0)
39232990	- - - Other	5%	E(0)
39233000	- Carboys, bottles, flasks and similar articles	5%	E(0)
39234000	- Spools, cops, bobbins and similar supports	5%	E(0)
39235000	- Stoppers, lids, caps and other closures	5%	E(0)
39239000	- Other	5%	E(0)
39241010	- - - Containers for keeping the ice and foods	5%	E(0)
39241020	- - - Forks, spoons, and knives	5%	E(0)
39241031	- - - - Of cellualr plastic (foam)	5%	E(0)
39241039	- - - - Other	5%	E(0)
39241040	- - - Nursing bottles	5%	E(0)
39241090	- - - Other	5%	E(0)
39249010	- - - Holders for tooth-brushes, paper napkins and cups for toilet	5%	E(0)
39249030	- - - Ashtrays	5%	E(0)
39249040	- - - Clothes hangers	5%	E(0)
39249090	- - - Other	5%	E(0)
39251000	- Reservoirs tanks, vats and similar containers, of a capacity exceeding 300 L	5%	E(0)
39252000	- Doors, windows and their frames and thresholds for doors	5%	E(0)
39253000	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	5%	E(0)
39259000	- Other	5%	E(0)
39261000	- Office or school supplies	5%	E(0)
39262010	- - - Medical gloves of plastics	5%	E(0)
39262090	- - - Other	5%	E(0)
39263000	- Fittings for furniture, coachwork or the like	5%	E(0)
39264000	- Statuettes and other ornamental articles	5%	E(0)
39269031	- - - - Containers for urine and stool specimens	5%	E(0)
39269032	- - - - Pustular plates for medical culture	5%	E(0)
39269039	- - - - Other	5%	E(0)
39269040	- - - Screws, bolts, washers and similar fittings of general use	5%	E(0)
39269050	- - - Fasteners of handbags, corners for suit-cases,suspension hooks, protective cups and glides for placing under furniture	5%	E(0)
39269061	- - - - For goods	5%	E(0)
39269069	- - - - Other	5%	E(0)
39269070	- - - Conveyor belts and transmission belts	5%	E(0)
39269080	- - - Technical articles for Industrial and agricultural machinery and equipment	5%	E(0)
39269091	- - - - Rosaries	5%	E(0)
39269092	- - - - Imitation glass for watches	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
39269093	- - - - Hand fans	5%	E(0)
39269099	- - - - Other	5%	E(0)
40011000	- Natural rubber latex, whether or not Pre-vulcanised	5%	E(0)
40012100	- - Smoked sheets	5%	E(0)
40012200	- - Technically specified natural rubber (TSNR)	5%	E(0)
40012900	- - Other	5%	E(0)
40013000	- Balata, gutta-percha, guayule, chicle and similar natural gums	5%	E(0)
40021100	- - Latex	5%	E(0)
40021900	- - Other	5%	E(0)
40022000	- Butadiene rubber (BR)	5%	E(0)
40023100	- - Isobutene-isoprene (butyl), rubber (IIR)	5%	E(0)
40023900	- - Other	5%	E(0)
40024100	- - Latex	5%	E(0)
40024900	- - Other	5%	E(0)
40025100	- - Latex	5%	E(0)
40025900	- - Other	5%	E(0)
40026000	- Isoprene rubber (IR)	5%	E(0)
40027000	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	5%	E(0)
40028000	- Mixtures of any product of heading 40.01 with any product of this heading	5%	E(0)
40029100	- - Latex	5%	E(0)
40029900	- - Other	5%	E(0)
40030000	Reclaimed rubber in primary forms or in plates, sheets or strip.	5%	E(0)
40040000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	5%	E(0)
40051000	- Compounded with carbon black or silica	5%	E(0)
40052000	- Solutions; dispersions other than those of subheading 4005.10	5%	E(0)
40059100	- - Plates, sheets and strip	5%	E(0)
40059900	- - Other	5%	E(0)
40061000	- " Camel-back " strips for retreading rubber tyres	5%	E(0)
40069010	- - - Tubes	5%	E(0)
40069020	- - - Rings, discs and washers	5%	E(0)
40069030	- - - Threads	5%	E(0)
40069040	- - - Plates, sheets and strips	5%	E(0)
40069090	- - - Other	5%	E(0)
40070000	Vulcanised rubber thread and cord.	5%	E(0)
40081100	- - Plates, sheets and strip	5%	E(0)
40081900	- - Other	5%	E(0)
40082100	- - Plates, sheets and strip	5%	E(0)
40082900	- - Other	5%	E(0)
40091110	- - - For transportation equipment	5%	E(0)
40091190	- - - Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
40091210	- - - For transportation equipment	5%	E(0)
40091290	- - - Other	5%	E(0)
40092110	- - - For transportation equipment	5%	E(0)
40092190	- - - Other	5%	E(0)
40092210	- - - For transportation equipment	5%	E(0)
40092290	- - - Other	5%	E(0)
40093110	- - - For transportation equipment	5%	E(0)
40093190	- - - Other	5%	E(0)
40093210	- - - For transportation equipment	5%	E(0)
40093290	- - - Other	5%	E(0)
40094110	- - - For transportation equipment	5%	E(0)
40094190	- - - Other	5%	E(0)
40094210	- - - For transportation equipment	5%	E(0)
40094290	- - - Other	5%	E(0)
40101100	- - Reinforced only with metal	5%	E(0)
40101200	- - Reinforced only with textile materials	5%	E(0)
40101900	- - Other	5%	E(0)
40103100	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5%	E(0)
40103200	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5%	E(0)
40103300	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240cm	5%	E(0)
40103400	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240cm	5%	E(0)
40103500	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5%	E(0)
40103600	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	5%	E(0)
40103900	- - Other	5%	E(0)
40111000	- Of a kind used on motor cars (including station wagons and racing cars)	5%	E(0)
40112000	- Of a kind used on buses or lorries	5%	E(0)
40113000	- Of a kind used on aircraft	5%	E(0)
40114000	- Of a kind used on motorcycles	5%	E(0)
40115000	- Of a kind used on bicycles	5%	E(0)
40117000	- Of a kind used on agricultural or forestry vehicles and machines	5%	E(0)
40118000	- Of a kind used on construction, mining or industrial handling vehicles and machines	5%	E(0)
40119000	- Other	5%	E(0)
40121100	- - Of kind used on motor cars (including station wagons and racing cars)	PROHIBITED	PG

HS Code (HS 2022)	Description	Base rate	Category
40121200	-- Of a kind used on buses or lorries	PROHIBITED	PG
40121300	-- Of a kind used on buses aircraft	PROHIBITED	PG
40121900	-- Other	PROHIBITED	PG
40122000	- Used pneumatic tyres	PROHIBITED	PG
40129000	- Other	5%	E(0)
40131000	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	5%	E(0)
40132000	- Of a kind used on bicycles	5%	E(0)
40139000	- Other	5%	E(0)
40141000	- Sheath contraceptives	5%	E(0)
40149010	--- Cannulas, ice-bags, syringes, hot-water bags,, droppers, droppers' hands, finger-stalls and oxygen bags	5%	E(0)
40149020	--- Teats (nursing nipples)	5%	E(0)
40149090	--- Other	5%	E(0)
40151200	-- Of a kind used for medical, surgical, dental or veterinary purposes	5%	E(0)
40151910	--- For fire extinguishing	5%	E(0)
40151990	--- For other use	5%	E(0)
40159010	--- For divers and firemen	5%	E(0)
40159020	--- Apparel and clothing accessories for surgeons & radiologists	5%	E(0)
40159030	--- Belts	5%	E(0)
40159040	--- Coats, overcoats, aprons, corsets, bibs children's pants and the like	5%	E(0)
40159090	--- Other	5%	E(0)
40161000	- Of Cellular rubber	5%	E(0)
40169100	-- Floor coverings and mats	5%	E(0)
40169200	-- Erasers	5%	E(0)
40169300	-- Gaskets, washers and other seals	5%	E(0)
40169400	-- Boat or dock fenders, whether or not inflatable	5%	E(0)
40169510	--- Pneumatic mattresses, pillows and cushions	5%	E(0)
40169590	--- Other	5%	E(0)
40169910	--- Patches, for repairing tire & inner tubes	5%	E(0)
40169920	--- Letters, numbers and the like for stamps	5%	E(0)
40169930	--- Parts for railways, tramways and locomotives	5%	E(0)
40169940	--- Parts of motor vehicles of heading Nos. 87.01 to 87.05	5%	E(0)
40169950	--- Parts of motor vehicles of heading 87.10	5%	E(0)
40169990	--- Other	5%	E(0)
40170010	--- Powder, waste and scrap	5%	E(0)
40170020	--- Compressors for medical syringes	5%	E(0)
40170030	--- Sanitary wares for bathrooms and the like	5%	E(0)
40170040	--- Drums and washbowls	5%	E(0)
40170050	--- Stoppers	5%	E(0)
40170060	--- Rings and gaskets of non-cellular hardened rubber	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
40170090	- - - Other	5%	E(0)
41012000	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	5%	E(0)
41015000	- Whole hides and skins, of a weight exceeding 16 kg	5%	E(0)
41019000	- Other, including butts, bends and bellies	5%	E(0)
41021000	- With wool on	5%	E(0)
41022100	- - Pickled	5%	E(0)
41022900	- - Other	5%	E(0)
41032000	- Of reptiles	5%	E(0)
41033000	- Of swine.	Special Goods	SG
41039000	- Other	5%	E(0)
41041100	- - Full grains, unsplit; grain splits	5%	E(0)
41041900	- - Other	5%	E(0)
41044100	- - Full grains, unsplit; grain splits	5%	E(0)
41044900	- - Other	5%	E(0)
41051000	- In the wet state (including wet-blue)	5%	E(0)
41053000	- In the dry state (crust)	5%	E(0)
41062100	- - In the wet state (including wet-blue)	5%	E(0)
41062200	- - In the dry state (crust)	5%	E(0)
41063100	- - In the wet state (including wet-blue)	Special Goods	SG
41063200	- - In the dry state (crust)	Special Goods	SG
41064000	- Of reptiles	5%	E(0)
41069100	- - In the wet state (including wet-blue)	5%	E(0)
41069200	- - In the dry state (crust)	5%	E(0)
41071100	- - Full grains, unsplit	5%	E(0)
41071200	- - Grain splits	5%	E(0)
41071900	- - Other	5%	E(0)
41079100	- - Full grains, unsplit	5%	E(0)
41079200	- - Grain splits	5%	E(0)
41079900	- - Other	5%	E(0)
41120000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	5%	E(0)
41131000	- Of goats or kids	5%	E(0)
41132000	- Of swine	Special Goods	SG
41133000	- Of reptiles	5%	E(0)
41139000	- Other	5%	E(0)
41141000	- Chamois (including combination chamois)leather	5%	E(0)
41142000	- Patent leather and patent laminated leather; metallised leather.	5%	E(0)
41151000	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
41152000	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	5%	E(0)
42010000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags dog coats and the like), of any material.	5%	E(0)
42021110	- - - Trunks and suitcases	5%	E(0)
42021120	- - - Briefcases	5%	E(0)
42021130	- - - School satchels	5%	E(0)
42021190	- - - Other	5%	E(0)
42021210	- - - Trunks and suitcases	5%	E(0)
42021220	- - - Briefcases	5%	E(0)
42021230	- - - School satchels	5%	E(0)
42021290	- - - Other	5%	E(0)
42021910	- - - With outer surface of wood	5%	E(0)
42021920	- - - With outer surface of iron	5%	E(0)
42021990	- - - Other	5%	E(0)
42022100	- - With outer surface of leather or of composition leather	5%	E(0)
42022200	- - With outer surface of plastic sheeting or of textile materials	5%	E(0)
42022900	- - Other	5%	E(0)
42023100	- - With outer surface of leather or of composition leather	5%	E(0)
42023200	- - With outer surface of plastic sheeting or of textile materials	5%	E(0)
42023900	- - Other	5%	E(0)
42029100	- - With outer surface of leather or of composition leather	5%	E(0)
42029200	- - With outer surface of plastic sheeting or of textile materials	5%	E(0)
42029900	- - Other	5%	E(0)
42031000	- Articles of apparel	5%	E(0)
42032100	- - Specially designed for use in sports	5%	E(0)
42032900	- - Other	5%	E(0)
42033000	- Belts and bandoliers	5%	E(0)
42034000	- Other clothing accessories	5%	E(0)
42050010	- - - Chamois leather made especially for car wipers	5%	E(0)
42050020	- - - Unstuffed pouffe cases	5%	E(0)
42050030	- - - Shoelaces of leather	5%	E(0)
42050040	- - - Desk pads of leather or covered with leather	5%	E(0)
42050050	- - - Waterskins , envelopes and other ornamented articles other than those of heading 42.02	5%	E(0)
42050060	- - - Parts of straps, buckles, locks and frames, covered with leather	5%	E(0)
42050090	- - - Other	5%	E(0)
42060000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	5%	E(0)
43011000	- Of mink, whole, with or without head, tail or paws	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
43013000	- Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	5%	E(0)
43016000	- Of fox, whole, with or without head, tail or paws	5%	E(0)
43018000	- Other furskins, whole, with or without head, tail or paws	5%	E(0)
43019000	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	5%	E(0)
43021100	- - Of mink	5%	E(0)
43021900	- - Other	5%	E(0)
43022000	- Heads, tails, paws and Other pieces or cuttings, not assembled	5%	E(0)
43023000	- Whole skins and pieces or cuttings thereof, assembled	5%	E(0)
43031010	- - - Men's stoles of furskin	5%	E(0)
43031090	- - - Other	5%	E(0)
43039000	- Other	5%	E(0)
43040010	- - - Artificial fur in the form of pieces	5%	E(0)
43040020	- - - Men's stoles of artificial furskin	5%	E(0)
43040090	- - - Other	5%	E(0)
44011100	- - Coniferous	0%	E(0)
44011200	- - Non-Coniferous	0%	E(0)
44012100	- - Coniferous	5%	E(0)
44012200	- - Non-Coniferous	5%	E(0)
44013100	- - Wood pellets	5%	E(0)
44013200	- - Wood briquettes	5%	E(0)
44013900	- - Other	5%	E(0)
44014100	- - Sawdust	5%	E(0)
44014900	- - Other	5%	E(0)
44021000	- Of bamboo	0%	E(0)
44022000	- Of shell or nut	0%	E(0)
44029000	- Other	0%	E(0)
44031110	- - - Telegraph, telephone or electrical power transmission poles	5%	E(0)
44031190	- - - Other	5%	E(0)
44031210	- - - Telegraph, telephone or electrical power transmission poles	5%	E(0)
44031290	- - - Other	5%	E(0)
44032110	- - - Telegraph, telephone or electrical power transmission poles	5%	E(0)
44032190	- - - Other	5%	E(0)
44032210	- - - Telegraph, telephone or electrical power transmission poles	5%	E(0)
44032290	- - - Other	5%	E(0)
44032310	- - - Telegraph, telephone or electrical power transmission poles	5%	E(0)
44032390	- - - Other	5%	E(0)
44032410	- - - Telegraph, telephone or electrical power transmission poles	5%	E(0)
44032490	- - - Other	5%	E(0)
44032510	- - - Telegraph, telephone or electrical power transmission poles	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
44032590	- - - Other	5%	E(0)
44032610	- - - Telegraph, telephone or electrical power transmission poles	5%	E(0)
44032690	- - - Other	5%	E(0)
44034120	- - - Telegraph, telephone or electrical power transmission poles	5%	E(0)
44034190	- - - Other	5%	E(0)
44034200	- - Teak	5%	E(0)
44034920	- - - Telegraph, telephone or electrical power transmission poles	5%	E(0)
44034990	- - - Other	5%	E(0)
44039120	- - - Telegraph, telephone or electrical transmission poles	5%	E(0)
44039190	- - - Other	5%	E(0)
44039300	- - Of beech (Fagus spp.), of which the smallest cross-sectional dimension is 15 cm or more	5%	E(0)
44039400	- - Of beech (Fagus spp.), other	5%	E(0)
44039500	- - Of birch (Betula spp.), of which the smallest cross-sectional dimension is 15 cm or more	5%	E(0)
44039600	- - Of birch (Betula spp.), other	5%	E(0)
44039700	- - Of poplar and aspen (Populus spp.)	5%	E(0)
44039800	- - Of eucalyptus (Eucalyptus spp.).	5%	E(0)
44039920	- - - Telegraph, telephone or electrical power transmission poles	5%	E(0)
44039990	- - - Other	5%	E(0)
44041010	- - - Hoopwood of wood, used in the manufacture of barrel hoops and hurdles	5%	E(0)
44041020	- - - Split poles used as supports in horticulture and agriculture, for fencing or in the some cases as celiling,or roofing laths	5%	E(0)
44041030	- - - wooden sticks, roughly trimmed but not turned, bent or otherwise worked, for the manufacture of walking-sticks, and handles for tools, etc.	5%	E(0)
44041040	- - - Pointed piles, pickets and stakes, whether or not peeled or impregnated with preservative, but not sawn lengthwise	5%	E(0)
44041050	- - - Chipwood, for the manufacture of chip-baskets, sieves, matches boxes,..etc.	5%	E(0)
44041090	- - - Other	5%	E(0)
44042010	- - - Hoopwood for barrel starves and partitions	5%	E(0)
44042020	- - - Split poles used as supports in horticulture and agriculture, for fencing or in the some cases as celiling, or roofing laths	5%	E(0)
44042030	- - - Wooden sticks, roughly trimmed but not turned, bent or otherwise worked, for the manufacture of walking-sticks, and handles for tools, etc.	5%	E(0)
44042040	- - - Pointed piles, pickets and stakes, whetheror not peeled or impregnated with preservative, but not sawn lengthwise	5%	E(0)
44042050	- - - Chipwood, for the manufacture of chip-baskets, sieves, match boxes,..etc.	5%	E(0)
44042090	- - - Other	5%	E(0)
44050010	- - - Wood wool	5%	E(0)
44050020	- - - Wood flour	5%	E(0)
44061100	-- Coniferous	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
44061200	-- Non- coniferous	5%	E(0)
44069100	-- Coniferous	5%	E(0)
44069200	-- Non-Coniferous	5%	E(0)
44071110	--- Planed	5%	E(0)
44071120	--- End-jointed	5%	E(0)
44071190	--- Other	5%	E(0)
44071210	--- Planed	5%	E(0)
44071220	--- End-jointed	5%	E(0)
44071290	--- Other	5%	E(0)
44071300	-- Of S-P-F (spruce (<i>Picea</i> spp.), pine (<i>Pinus</i> spp.) and fir (<i>Abies</i> spp.))	5%	E(0)
44071400	-- Of Hem-fir (Western hemlock (<i>Tsuga heterophylla</i>) and fir (<i>Abies</i> spp.))	5%	E(0)
44071910	--- Planed	5%	E(0)
44071920	--- End-jointed	5%	E(0)
44071990	--- Other	5%	E(0)
44072100	-- Mahogany (<i>Swietenia</i> spp.)	5%	E(0)
44072200	-- Virla, Imbuia and Balsa	5%	E(0)
44072300	-- Teak	5%	E(0)
44072510	--- Planed	5%	E(0)
44072520	--- End-jointed	5%	E(0)
44072590	--- Other	5%	E(0)
44072610	--- Planed	5%	E(0)
44072620	--- End-jointed	5%	E(0)
44072690	--- Other	5%	E(0)
44072700	-- Sapelli	5%	E(0)
44072800	-- Iroko	5%	E(0)
44072900	-- Other	5%	E(0)
44079110	--- Planed	5%	E(0)
44079120	--- End-jointed	5%	E(0)
44079190	--- Other	5%	E(0)
44079210	--- Planed	5%	E(0)
44079220	--- End-jointed	5%	E(0)
44079290	--- Other	5%	E(0)
44079300	-- Of maple (<i>Acer</i> spp.)	5%	E(0)
44079400	-- Of cherry (<i>Prunus</i> spp.)	5%	E(0)
44079500	-- Of ash (<i>Fraxinus</i> spp.)	5%	E(0)
44079600	-- Of birch (<i>Betula</i> spp.)	5%	E(0)
44079700	-- Of poplar and aspen (<i>Populus</i> spp.).	5%	E(0)
44079910	--- Planed	5%	E(0)
44079920	--- End-jointed	5%	E(0)
44079990	--- Other	5%	E(0)
44081010	--- Planed	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
44081020	--- End-jointed	5%	E(0)
44081090	--- Other	5%	E(0)
44083110	--- Planed	5%	E(0)
44083120	--- End-jointed	5%	E(0)
44083190	--- Other	5%	E(0)
44083910	--- Planed	5%	E(0)
44083920	--- End-jointed	5%	E(0)
44083990	--- Other	5%	E(0)
44089010	--- Planed	5%	E(0)
44089020	--- End-jointed	5%	E(0)
44089090	--- Other	5%	E(0)
44091010	--- Tongued wood	5%	E(0)
44091020	--- Chamfered wood	5%	E(0)
44091030	--- Planed panels with rounded edges	5%	E(0)
44091040	--- V-jointed wood (tongued, grooved or chamfered)	5%	E(0)
44091050	-- Tongued or grooved wood for ceilings	5%	E(0)
44091060	--- Moulded wood (frame sticks, mouldings or beadings) used for the manufacture of picture frames, decoration of walls, furniture, doors and other carpentry or joinery works	5%	E(0)
44091070	--- Rounded wood,in form of sticks of round section, of a kind used in the manufacture of matches, splints,footwear nails, wooden sun-blinds (pinoleum blinds),...etc.	5%	E(0)
44091090	--- Other	5%	E(0)
44092110	--- Moulded wood (frame sticks, mouldings or beadings), used for the manufacture of picture frames, decoration of walls furniture, doors and other carpentry or joinery works	5%	E(0)
44092190	--- Other	5%	E(0)
44092200	-- Of tropical wood	5%	E(0)
44092910	--- Moulded wood (frame sticks, mouldings or beadings), used for the manufacture of picture frames, decoration of walls furniture, doors and other carpentry or joinery works	5%	E(0)
44092990	--- Other	5%	E(0)
44101100	-- Particle board	5%	E(0)
44101200	-- Oriented strand board (OSB)	5%	E(0)
44101900	-- Other	5%	E(0)
44109000	- Other	5%	E(0)
44111200	-- Of a thickness not exceeding 5 mm	5%	E(0)
44111300	-- Of a thickness exceeding 5 mm but not exceeding 9 mm	5%	E(0)
44111400	-- Of a thickness exceeding 9 mm	5%	E(0)
44119200	-- Of a density exceeding 0.8 g/cm3	5%	E(0)
44119300	-- Of a density exceeding 0.5 g/cm3 but not exceeding 0.8 g/cm3	5%	E(0)
44119400	-- Of a density exceeding 0.5 g/cm3	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
44121000	- Of bamboo	5%	E(0)
44123100	-- With at least one outer ply of tropical wood	5%	E(0)
44123300	-- Other, with at least one outer ply of non-coniferous wood of the species alder (Alnus spp.), ash (Fraxinus spp.), beech (Fagus spp.), birch (Betula spp.), cherry (Prunus spp.), chestnut (Castanea spp.), elm (Ulmus spp.), eucalyptus (Eucalyptus spp.), hickory (Carya spp.), horse chestnut (Aesculus spp.), lime (Tilia spp.), maple (Acer spp.), oak (Quercus spp.), plane tree (Platanus spp.), poplar and aspen (Populus spp.), robinia (Robinia spp.), tulipwood (Liriodendron spp.) or walnut (Juglans spp.)	5%	E(0)
44123400	-- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	5%	E(0)
44123900	- - Other, both outer plies of coniferous wood	5%	E(0)
44124100	- - With at least one outer ply of tropical wood	5%	E(0)
44124200	- - Other, with at least one outer ply of non-coniferous wood	5%	E(0)
44124900	- - Other, with both outer plies of coniferous wood	5%	E(0)
44125100	- - With at least one outer ply of tropical wood	5%	E(0)
44125200	- - Other, with at least one outer ply of non-coniferous wood	5%	E(0)
44125900	- - Other, with both outer plies of coniferous wood	5%	E(0)
44129100	- - With at least one outer ply of tropical wood	5%	E(0)
44129200	- - Other, with at least one outer ply of non-coniferous wood	5%	E(0)
44129900	- - Other, with both outer plies of coniferous wood	5%	E(0)
44130000	Densified wood, in blocks, plates, strips or profile shapes.	5%	E(0)
44141000	- Of tropical wood	5%	E(0)
44149000	- Other	5%	E(0)
44151010	- - - Cases and boxes and small boxes for packing and transport purposes	5%	E(0)
44151020	- - - Empty match boxes, whether or not having a striking surface	5%	E(0)
44151040	- - - Cable drums	5%	E(0)
44151090	- - - Other	5%	E(0)
44152000	- Pallets, box pallets and other load boards; pallet collars	5%	E(0)
44160000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	5%	E(0)
44170010	- - -Tools, in which the working part is of wood	5%	E(0)
44170020	- - - Tool bodies	5%	E(0)
44170030	- - - Handles, for tools	5%	E(0)
44170040	- - - Broom and brush bodies	5%	E(0)
44170050	- - - Broom and brush handles	5%	E(0)
44170060	- - - Shoe lasts for the manufacture of footwear or used for preserving the shape	5%	E(0)
44170090	- - - Other	5%	E(0)
44181100	- - Of tropical wood	5%	E(0)
44181900	- - Other	5%	E(0)
44182100	- - Of tropical wood	5%	E(0)
44182900	- - Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
44183000	- Posts and beams other than products of subheadings 4418.81 to 4418.89	5%	E(0)
44184000	- Shuttering for concrete constructional work	5%	E(0)
44185000	- Shingles and shakes	5%	E(0)
44187300	-- Of bamboo or with at least the top layer (wear layer) of bamboo	5%	E(0)
44187400	-- Other, for mosaic floors	5%	E(0)
44187500	-- Other, multilayer	5%	E(0)
44187900	- - Other	5%	E(0)
44188100	- - Glue-laminated timber (glulam)	5%	E(0)
44188200	- - Cross-laminated timber (CLT or X-lam)	5%	E(0)
44188300	- - I beams	5%	E(0)
44188900	- - Other	5%	E(0)
44189100	-- Of bamboo	5%	E(0)
44189200	-- Cellular wood panels	5%	E(0)
44189910	- - - Handrails for staircases	5%	E(0)
44189920	- - - Panels with frames of cellular wood , whether or not covered with sheets of base metals	5%	E(0)
44189990	- - - Other	5%	E(0)
44191100	-- Bread boards, chopping boards and similar boards	5%	E(0)
44191200	-- Chopsticks	5%	E(0)
44191900	-- Other	5%	E(0)
44192000	- Of tropical wood	5%	E(0)
44199000	- Other	5%	E(0)
44201100	- - Of tropical wood	5%	E(0)
44201900	- - Other	5%	E(0)
44209010	- - - Small cases and boxes of lacquered wood ; cases and boxes for knives, cutlery, scientific apparatus, etc..	5%	E(0)
44209020	- - - Articles of wooden furniture, other than those of chapter 94, (brush hangers, letter trays for office use, ashtrays . . . etc.)	5%	E(0)
44209030	- - - Rosaries	5%	E(0)
44209040	- - - Censers	5%	E(0)
44209090	- - - Other	5%	E(0)
44211000	- Clothes hangers	5%	E(0)
44212000	- Coffins	5%	E(0)
44219100	-- Of bamboo	5%	E(0)
44219910	- - - Spools, cops, bobbins, sewing thread reels and the like of turned wood	5%	E(0)
44219920	- - - Articles for rural works (rabbit-hutches, hen-coops, bee-hives, cages, kennels, troughs, yokes . etc.)	5%	E(0)
44219930	- - - Stage (theatre) scenery	5%	E(0)
44219940	- - - Portable ladders	5%	E(0)
44219950	- - - Stepped platforms	5%	E(0)
44219960	- - - Advertisement boards, signboards, road signs	5%	E(0)
44219970	- - - Toothpicks	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
44219980	- - - Screens of different types and their axles, with or without their springs	5%	E(0)
44219991	- - - - Washing boards and ironing boards	5%	E(0)
44219992	- - - - Clothespegs	5%	E(0)
44219993	- - - - Paving blocks	5%	E(0)
44219994	- - - - Processed splints for matches	5%	E(0)
44219995	- - - - Wooden pegs or pins for footwear	5%	E(0)
44219996	- - - - Capacity measures and scales	5%	E(0)
44219999	- - - - Other	5%	E(0)
45011000	- Natural cork, raw or simply prepared	5%	E(0)
45019000	- Other	5%	E(0)
45020010	- - - Cubes and blocks for cork manufacturing	5%	E(0)
45020020	- - - Plates, cubes and sheets for refrigeration or crops preservation	5%	E(0)
45020090	- - - Other	5%	E(0)
45031000	- Corks and stoppers	5%	E(0)
45039010	- - - Floats for fishing nets	5%	E(0)
45039020	- - - Parts for machinery and transportation equipment	5%	E(0)
45039030	- - - Discs and rings for lining stoppers	5%	E(0)
45039040	- - - Articles for refrigeration industry and crops preservation	5%	E(0)
45039090	- - - Other	5%	E(0)
45041010	- - - Articles for refrigeration industry and crops preservation	5%	E(0)
45041090	- - - Other	5%	E(0)
45049010	- - - Floats for fishing nets	5%	E(0)
45049020	- - - Parts for machinery and transportation equipment	5%	E(0)
45049030	- - - Corks and stoppers	5%	E(0)
45049040	- - - Discs and rings for lining stoppers	5%	E(0)
45049090	- - - Other	5%	E(0)
46012100	- - Of bamboo	5%	E(0)
46012200	- - Of rattan	5%	E(0)
46012900	- - Other	5%	E(0)
46019200	- - Of bamboo	5%	E(0)
46019300	- - Of rattan	5%	E(0)
46019400	- - Of other vegetable materials	5%	E(0)
46019900	- - Other	5%	E(0)
46021100	- - Of bamboo	5%	E(0)
46021200	- - Of rattan	5%	E(0)
46021910	- - - Articles of loofah	5%	E(0)
46021990	- - - Other	5%	E(0)
46029011	- - - - Baskets	5%	E(0)
46029012	- - - - Handbags, shopping -bags and the like	5%	E(0)
46029013	- - - - Travelling-bags and boxes	5%	E(0)
46029014	- - - - Birdcages, beehives and similar articles	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
46029015	---- Fish trap	5%	E(0)
46029016	---- Household articles,tableware and kitchenware	5%	E(0)
46029017	---- Covers for bottles	5%	E(0)
46029018	---- Articles of luffa, bath luffa and the like	5%	E(0)
46029019	---- Other	5%	E(0)
46029090	--- Other	5%	E(0)
47010000	Mechanical wood pulp.	5%	E(0)
47020000	Chemical wood pulp, dissolving grades.	5%	E(0)
47031100	-- Coniferous	5%	E(0)
47031900	-- Non-coniferous	5%	E(0)
47032100	-- Coniferous	5%	E(0)
47032900	-- Non-coniferous	5%	E(0)
47041100	-- Coniferous	5%	E(0)
47041900	-- Non-coniferous	5%	E(0)
47042100	-- Coniferous	5%	E(0)
47042900	-- Non-coniferous	5%	E(0)
47050000	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	5%	E(0)
47061000	- Cotton linters pulp	5%	E(0)
47062000	- Pulps of fibres derived from recovered (waste and scap) paper or paperboard	5%	E(0)
47063000	- Other, of bamboo	5%	E(0)
47069100	-- Mechanical	5%	E(0)
47069200	-- Chemical	5%	E(0)
47069300	-- Obtained by a combination of mechanical and chemical processes	5%	E(0)
47071000	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	5%	E(0)
47072000	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	5%	E(0)
47073000	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	5%	E(0)
47079010	--- Old news papers	5%	E(0)
47079090	--- Other	5%	E(0)
48010000	Newsprint, in rolls or sheets.	5%	E(0)
48021000	- Hand-made paper and paperboard	5%	E(0)
48022000	- Paper and paperboard of a kind used as a base for photo- sensitive, heat-sensitive or electro-sensitive paper or paperboard	5%	E(0)
48024000	- Wallpaper base	5%	E(0)
48025400	-- Weighing less than 40 g/m2	5%	E(0)
48025500	-- Weighing 40 g/m2 or more but not more than 150 g/m2 , in rolls	5%	E(0)
48025600	-- Weighing 40 g/m2 or more but not more than 150 g/m2, in sheets with one sid not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	5%	E(0)
48025700	-- Other, weighing 40 g/m2 or more but more than 150 g/m2	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
48025800	-- Weighing more than 150 g/m ²	5%	E(0)
48026100	-- In rolls	5%	E(0)
48026200	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	5%	E(0)
48026900	-- Other	5%	E(0)
48030010	-- -Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes,	5%	E(0)
48030090	--- Other	5%	E(0)
48041100	-- Unbleached	5%	E(0)
48041900	-- Other	5%	E(0)
48042100	-- Unbleached	5%	E(0)
48042900	-- Other	5%	E(0)
48043100	-- Unbleached	5%	E(0)
48043900	-- Other	5%	E(0)
48044100	-- Unbleached	5%	E(0)
48044200	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5%	E(0)
48044900	-- Other	5%	E(0)
48045100	-- Unbleached	5%	E(0)
48045200	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5%	E(0)
48045900	-- Other	5%	E(0)
48051100	-- Semi-chemical fluting paper	5%	E(0)
48051200	-- Straw fluting paper	5%	E(0)
48051910	--- Fluting paper of recycled liner board weighing 150 g/m ² Or less	5%	E(0)
48051920	--- Fluting paper of recycled liner board weighing more than 150 g/m ²	5%	E(0)
48051990	--- Other	5%	E(0)
48052400	-- Weighing 150 g/m ² or less	5%	E(0)
48052500	-- Weighing more than 150 g/m ²	5%	E(0)
48053000	- Sulphite wrapping paper	5%	E(0)
48054000	- Filter paper and paperboard	5%	E(0)
48055000	- Felt paper and paperboard	5%	E(0)
48059100	-- Weighing 150 g/m ² or less	5%	E(0)
48059200	-- Weighing more than 150 g/m ² but less 225 g/m ²	5%	E(0)
48059300	-- Weighing 225 g/m ² or more.	5%	E(0)
48061000	- Vegetable parchment	5%	E(0)
48062000	- Greaseproof papers	5%	E(0)
48063000	- Tracing papers	5%	E(0)
48064000	- Glassine and Other glazed transparent or translucent papers	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
48070000	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets .	5%	E(0)
48081000	- Corrugated paper and paperboard, whether or not perforated	5%	E(0)
48084000	- kraft paper, creped or crinkled, whether or not embossed or perforated	5%	E(0)
48089000	- Other	5%	E(0)
48092000	- Self-copy paper	5%	E(0)
48099000	- Other	5%	E(0)
48101300	- - In rolls	5%	E(0)
48101400	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	5%	E(0)
48101900	- - Other	5%	E(0)
48102200	- - Light-weight coated paper	5%	E(0)
48102900	- - Other	5%	E(0)
48103100	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 1 50 g/m2 or less	5%	E(0)
48103200	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m2	5%	E(0)
48103900	- - Other	5%	E(0)
48109200	- - Multi-ply	5%	E(0)
48109900	- - Other	5%	E(0)
48111000	- Tarred, bituminised or asphalted paper and paperboard	5%	E(0)
48114110	- - - In rolls or tapes of a width not exceeding 36 cm	5%	E(0)
48114190	- - - Other	5%	E(0)
48114900	- - Other	5%	E(0)
48115100	- - Bleached, weighing more than 150 g/m2	5%	E(0)
48115900	- - Other	5%	E(0)
48116000	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	5%	E(0)
48119000	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	5%	E(0)
48120000	Filter blocks, slabs and plates, of paper pulp.	5%	E(0)
48131000	- In the form of booklets or tubes	5%	E(0)
48132000	- In rolls of a width not exceeding 5 cm	5%	E(0)
48139000	- Other	5%	E(0)
48142000	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	5%	E(0)
48149000	- Other	5%	E(0)
48162000	- Self-copy paper	5%	E(0)
48169000	- Other	5%	E(0)
48171000	- Envelopes	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
48172000	- Letter cards, plain postcards and correspondence cards	5%	E(0)
48173000	- Boxes, pouches, wallets and Writing compendiums, of paper or paperboard, containing an assortment of paper stationery	5%	E(0)
48181000	- Toilet paper	5%	E(0)
48182000	- Handkerchiefs, cleansing or facial tissues and towels	5%	E(0)
48183010	- - - Tablecloths	5%	E(0)
48183090	- - - Other	5%	E(0)
48185000	- Articles of apparel and Clothing accessories	5%	E(0)
48189000	- Other	5%	E(0)
48191010	- - - For perfumes, Jewelry and gifts	5%	E(0)
48191090	- - - Other	5%	E(0)
48192010	- - - For perfumes, Jewelry and gifts	5%	E(0)
48192090	- - - Other	5%	E(0)
48193000	- Sacks and bags, having a base of a width of 40 cm or more	5%	E(0)
48194000	- Other Sacks and bags, including cones	5%	E(0)
48195000	- Other packing containers, including record sleeves	5%	E(0)
48196000	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	5%	E(0)
48201000	- Registers, account books, Note books, order books, receipt books, Letter pads, memorandum pads, diaries and similar articles	5%	E(0)
48202000	- Exercise books	5%	E(0)
48203010	- - - With metal fittings	5%	E(0)
48203090	- - - Of other kinds	5%	E(0)
48204000	- Manifold business forms and interleaved carbon sets	5%	E(0)
48205000	- Albums for samples or for collections	5%	E(0)
48209000	- Other	5%	E(0)
48211000	- Printed	5%	E(0)
48219000	- Other	5%	E(0)
48221000	- Of a kind used for winding textile Yarn	5%	E(0)
48229000	- Other	5%	E(0)
48232000	- Filter paper and paperboard	5%	E(0)
48234000	- Rolls, sheets and dials, printed for Self-recording apparatus	5%	E(0)
48236100	- - Of bamboo	5%	E(0)
48236900	- - Other	5%	E(0)
48237010	- - - Moulded Plates used for packing eggs	5%	E(0)
48237090	- - - Other	5%	E(0)
48239010	- - - paper for packing fruits, sweets and the like, cut to size	5%	E(0)
48239020	- - - Laced paper , embroidery paper and strips thereof and paper for shelf edging	5%	E(0)
48239030	- - - Gaskets and rings of paper	5%	E(0)
48239040	- - - Angles and hinges for stamps and photographs, strips for picture edging and reinforcement angles for suit-cases	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
48239050	- - - Tailoring patterns	5%	E(0)
48239060	- - - Perforated cards for jacquard and the like	5%	E(0)
48239070	- - - Textile spinning cans ; flat shaped cards for winding yarn , etc	5%	E(0)
48239080	- - - artificial guts of waterproofing paper for sausages	5%	E(0)
48239091	- - - - Hand fans	5%	E(0)
48239092	- - - - Paper wool for wrapping	5%	E(0)
48239093	- - - - Paper strips, whether or not folded or coated, for plaiting or other uses	5%	E(0)
48239094	- - - - Computer form paper	0%	E(0)
48239099	- - - - Other	5%	E(0)
49011010	- - - Serially numbered card containing questions, answers or other general educational information	0%	E(0)
49011090	- - - Other	0%	E(0)
49019100	- - Dictionaries and encyclopaedias, and serial instalments thereof	0%	E(0)
49019911	- - - - Holy Quran	0%	E(0)
49019919	- - - - Other	0%	E(0)
49019920	- - - Books,booklets and pamphlets printed in Braille technique for the blind or shorthand	0%	E(0)
49019930	- - - School and collegiate books	0%	E(0)
49019940	- - - Indexes for museums and public libraries and annual directories	0%	E(0)
49019950	- - - illustrated books for children in which pictures are not the main character	0%	E(0)
49019960	- - - Newspapers, journals and periodicals with paperboard covering, sets of newspapers,,journals or periodicals combined in a single cover, whether or not containing advertising material	0%	E(0)
49019990	- - - Other	0%	E(0)
49021010	- - - News papers	0%	E(0)
49021020	- - - Journals	0%	E(0)
49021090	- - - Other	0%	E(0)
49029010	- - - News papers	0%	E(0)
49029020	- - - Journals	0%	E(0)
49029030	- - - Periodicals	0%	E(0)
49029090	- - - Other	0%	E(0)
49030010	- - - Drawing and colouring books for children	0%	E(0)
49030020	- - - Children's pictures	0%	E(0)
49030090	- - - Other	0%	E(0)
49040000	Music, printed or in manuscript, whether or not bound or illustrated.	5%	E(0)
49052000	- In book form	0%	E(0)
49059010	- - - Globes	0%	E(0)
49059090	- - - Other	0%	E(0)
49060000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
49070011	---- Postage stamps	0%	E(0)
49070012	---- Revenue stamps	0%	E(0)
49070019	---- Other stamps	0%	E(0)
49070020	--- Paper cards or envelopes impressed with unused postage stamps	0%	E(0)
49070031	---- Banknotes in circulation	0%	E(0)
49070032	---- Banknotes not yet in legal circulation	0%	E(0)
49070040	--- Travelers cheques	0%	E(0)
49070050	--- Certified cheques	0%	E(0)
49070060	--- Stock, share or bond certificates and similar documents of title, numbered and signed	0%	E(0)
49070070	--- Stock, share or bond certificates and similar documents, as printed matter intended for use	0%	E(0)
49070080	--- Cheque books	0%	E(0)
49070090	--- Other	0%	E(0)
49081000	- Transfers (decalcomanias), verifiable	5%	E(0)
49089000	- Other	5%	E(0)
49090010	--- Postcards	5%	E(0)
49090020	--- Greeting and similar cards	5%	E(0)
49100000	Calendars of any kind, printed, including calendar blocks.	5%	E(0)
49111010	--- Trade advertising material	5%	E(0)
49111090	--- Commercial catalogues and the like	5%	E(0)
49119110	--- Photographs, whether or not coloured, of tourist scenes or landscaping	5%	E(0)
49119190	--- Other	5%	E(0)
49119910	--- Printed mounts for calendars, whether or not illustrated	5%	E(0)
49119920	--- Instructional boards for anatomy, botany and zoology	5%	E(0)
49119930	--- Tickets for parties, festivals, modes of transport and the like	5%	E(0)
49119990	--- Other	5%	E(0)
50010000	Silk-worm cocoons suitable for reeling.	5%	E(0)
50020000	Raw silk (not thrown).	5%	E(0)
50030000	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	5%	E(0)
50040000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	5%	E(0)
50050000	Yarn spun from silk waste, not put up for retail sale.	5%	E(0)
50060000	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	5%	E(0)
50071000	- Fabrics of noil Silk	5%	E(0)
50072000	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	5%	E(0)
50079000	- Other Fabrics	5%	E(0)
51011100	-- Shorn wool	5%	E(0)
51011900	-- Other	5%	E(0)
51012100	-- Shorn wool	5%	E(0)
51012900	-- Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
51013000	- Carbonised	5%	E(0)
51021100	- - Of Kashmir (cashmere) goats	5%	E(0)
51021900	- - Other	5%	E(0)
51022000	- Coarse animal hair	5%	E(0)
51031000	- Noils of wool or of fine animal hair	5%	E(0)
51032000	- Other waste of wool or of fine animal hair	5%	E(0)
51033000	- Waste of coarse animal hair	5%	E(0)
51040000	Garnetted stock of wool or of fine or coarse animal hair .	5%	E(0)
51051000	- Carded wool	5%	E(0)
51052100	- - Combed wool in fragments	5%	E(0)
51052900	- - Other	5%	E(0)
51053100	- - Of Kashmir (cashmere) goats	5%	E(0)
51053900	- - Other	5%	E(0)
51054000	- Coarse animal hair, Carded or combed	5%	E(0)
51061000	- Containing 85 % or more by weight of wool	5%	E(0)
51062000	- Containing less than 85 % by weight of wool	5%	E(0)
51071000	- Containing 85 % or more by weight of wool	5%	E(0)
51072000	- Containing less than 85 %by weight of wool	5%	E(0)
51081000	- Carded	5%	E(0)
51082000	- Combed	5%	E(0)
51091000	- Containing 85 % or more by weight of wool or of fine animal hair	5%	E(0)
51099000	- Other	5%	E(0)
51100000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	5%	E(0)
51111110	- - - For making abayas (men's cloaks)	5%	E(0)
51111190	- - - Other	5%	E(0)
51111910	- - - For making abayas (men's cloaks)	5%	E(0)
51111990	- - - Other	5%	E(0)
51112010	- - - For making abayas (men's cloaks)	5%	E(0)
51112090	- - - Other	5%	E(0)
51113010	- - - For making abayas (men's cloaks)	5%	E(0)
51113090	- - - Other	5%	E(0)
51119010	- - - For making abayas (men's cloaks)	5%	E(0)
51119090	- - - Other	5%	E(0)
51121110	- - - For making abayas (men's cloaks)	5%	E(0)
51121190	- - - Other	5%	E(0)
51121910	- - - For making abayas (men's cloaks)	5%	E(0)
51121990	- - - Other	5%	E(0)
51122010	- - - For making abayas (men's cloaks)	5%	E(0)
51122090	- - - Other	5%	E(0)
51123010	- - - For making abayas (men's cloaks)	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
51123090	- - - Other	5%	E(0)
51129010	- - - For making abayas (men's cloaks)	5%	E(0)
51129090	- - - Other	5%	E(0)
51130011	- - - - For making abayas (men's cloaks)	5%	E(0)
51130019	- - - - Other	5%	E(0)
51130020	- - - Woven fabrics of horsehair	5%	E(0)
52010000	Cotton, not carded or combed.	5%	E(0)
52021000	- Yarn waste (including thread waste)	5%	E(0)
52029100	- - Garnetted stock	5%	E(0)
52029900	- - Other	5%	E(0)
52030000	Cotton, carded or combed.	5%	E(0)
52041100	- - Containing 85 % or more by weight of cotton	5%	E(0)
52041900	- - Other	5%	E(0)
52042000	- Put up for retail sale	5%	E(0)
52051100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%	E(0)
52051200	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5%	E(0)
52051300	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5%	E(0)
52051400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5%	E(0)
52051500	- - Measuring less than 125 decitex (exceeding 80 metric number)	5%	E(0)
52052100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%	E(0)
52052200	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5%	E(0)
52052300	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5%	E(0)
52052400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5%	E(0)
52052600	- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5%	E(0)
52052700	- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	5%	E(0)
52052800	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	5%	E(0)
52053100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%	E(0)
52053200	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5%	E(0)
52053300	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%	E(0)
52053400	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
52053500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%	E(0)
52054100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%	E(0)
52054200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5%	E(0)
52054300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%	E(0)
52054400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5%	E(0)
52054600	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	5%	E(0)
52054700	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	5%	E(0)
52054800	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5%	E(0)
52061100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%	E(0)
52061200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5%	E(0)
52061300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5%	E(0)
52061400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5%	E(0)
52061500	-- Measuring less than 125 decitex (exceeding 80 metric number)	5%	E(0)
52062100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%	E(0)
52062200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5%	E(0)
52062300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5%	E(0)
52062400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5%	E(0)
52062500	-- Measuring less than 125 decitex (exceeding 80 metric number)	5%	E(0)
52063100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%	E(0)
52063200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5%	E(0)
52063300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%	E(0)
52063400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
52063500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%	E(0)
52064100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%	E(0)
52064200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5%	E(0)
52064300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%	E(0)
52064400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5%	E(0)
52064500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%	E(0)
52071000	- Containing 85 % or more by weight of cotton	5%	E(0)
52079000	- Other	5%	E(0)
52081100	-- Plain weave, weighing Not more than 100 g/m ²	5%	E(0)
52081200	-- Plain weave, weighing more than 100 g/m ²	5%	E(0)
52081300	-- 3-thread or 4-thread twill, including cross twill	5%	E(0)
52081900	-- Other fabrics	5%	E(0)
52082100	-- Plain weave, weighing Not more than 100 g/m ²	5%	E(0)
52082200	-- Plain weave, weighing more than 100 g/m ²	5%	E(0)
52082300	-- 3-thread or 4-thread twill, including cross twill	5%	E(0)
52082900	-- Other fabrics	5%	E(0)
52083100	-- Plain weave, weighing not more than 100 g/m ²	5%	E(0)
52083200	-- Plain weave, weighing more than 100 g/m ²	5%	E(0)
52083300	-- 3-thread or 4-thread twill, including cross twill	5%	E(0)
52083900	-- Other fabrics	5%	E(0)
52084100	-- Plain weave, weighing not more than 100 g/m ²	5%	E(0)
52084200	-- Plain weave, weighing more than 100 g/m ²	5%	E(0)
52084300	-- 3-thread or 4-thread twill, including cross twill	5%	E(0)
52084900	-- Other fabrics	5%	E(0)
52085100	-- Plain weave, weighing not more than 100 g/m ²	5%	E(0)
52085200	-- Plain weave, weighing more than 100 g/m ²	5%	E(0)
52085900	-- Other fabrics	5%	E(0)
52091100	-- Plain weave	5%	E(0)
52091200	-- 3-thread or 4-thread twill, including cross twill	5%	E(0)
52091900	-- Other fabrics	5%	E(0)
52092100	-- Plain weave	5%	E(0)
52092200	-- 3-thread or 4-thread twill, including cross twill	5%	E(0)
52092900	-- Other fabrics	5%	E(0)
52093100	-- Plain weave	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
52093200	-- 3-thread or 4-thread twill, including cross twill	5%	E(0)
52093900	-- Other fabrics	5%	E(0)
52094100	-- Plain weave	5%	E(0)
52094200	-- Denim	5%	E(0)
52094300	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	5%	E(0)
52094900	-- Other fabrics	5%	E(0)
52095100	-- Plain weave	5%	E(0)
52095200	-- 3-thread or 4-thread twill, including cross twill	5%	E(0)
52095900	-- Other fabrics	5%	E(0)
52101100	-- Plain weave	5%	E(0)
52101900	-- Other fabrics	5%	E(0)
52102100	-- Plain weave	5%	E(0)
52102900	-- Other fabrics	5%	E(0)
52103100	-- Plain weave	5%	E(0)
52103200	-- 3-thread or 4-thread twill, including cross twill	5%	E(0)
52103900	-- Other fabrics	5%	E(0)
52104100	-- Plain weave	5%	E(0)
52104900	-- Other fabrics	5%	E(0)
52105100	-- Plain weave	5%	E(0)
52105900	-- Other fabrics	5%	E(0)
52111100	-- Plain weave	5%	E(0)
52111200	-- 3-thread or 4-thread twill, including cross twill	5%	E(0)
52111900	-- Other fabrics	5%	E(0)
52112000	- Bleached	5%	E(0)
52113100	-- Plain weave	5%	E(0)
52113200	-- 3-thread or 4-thread twill, including cross twill	5%	E(0)
52113900	-- Other fabrics	5%	E(0)
52114100	-- Plain weave	5%	E(0)
52114200	-- Denim	5%	E(0)
52114300	-- Of 3-thread or 4-thread twill, including cross twill	5%	E(0)
52114900	-- Other fabrics	5%	E(0)
52115100	-- Plain weave	5%	E(0)
52115200	-- 3-thread or 4-thread twill, including cross twill	5%	E(0)
52115900	-- Other fabrics	5%	E(0)
52121100	-- Unbleached	5%	E(0)
52121200	-- Bleached	5%	E(0)
52121300	-- Dyed	5%	E(0)
52121400	-- Of yarns of different colours	5%	E(0)
52121500	-- Printed	5%	E(0)
52122100	-- Unbleached	5%	E(0)
52122200	-- Bleached	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
52122300	- - Dyed	5%	E(0)
52122400	- - Of yarns of different colours	5%	E(0)
52122500	- - Printed	5%	E(0)
53011000	- Flax, raw or retted	5%	E(0)
53012100	- - Broken or scutched	5%	E(0)
53012900	- - Other	5%	E(0)
53013000	- Flax tow and waste	5%	E(0)
53021000	- True hemp, raw or retted	5%	E(0)
53029000	- Other	5%	E(0)
53031000	- Jute and Other textile bast fibres, raw or retted	5%	E(0)
53039000	- Other	5%	E(0)
53050000	Coconut, abaca (Manila hemp or <i>Musa textilis Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock) .	5%	E(0)
53061000	- Single	5%	E(0)
53062000	- Multiple (folded) or cabled	5%	E(0)
53071000	- Single	5%	E(0)
53072000	- Multiple (folded) or cabled	5%	E(0)
53081000	- Coir Yarn	5%	E(0)
53082000	- True hemp yarn	5%	E(0)
53089000	- Other	5%	E(0)
53091100	- - Unbleached or Bleached	5%	E(0)
53091900	- - Other	5%	E(0)
53092100	- - Unbleached or Bleached	5%	E(0)
53092900	- - Other	5%	E(0)
53101000	- Unbleached	5%	E(0)
53109000	- Other	5%	E(0)
53110000	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	5%	E(0)
54011010	- - - Put up for or retail sale	5%	E(0)
54011090	- - - Other	5%	E(0)
54012010	- - - Put up for or retail sale	5%	E(0)
54012090	- - - Other	5%	E(0)
54021100	- - Of aramids	5%	E(0)
54021900	- - Other	5%	E(0)
54022000	- High tenacity yarn of polyesters, whether or not textured:	5%	E(0)
54023100	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5%	E(0)
54023200	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	5%	E(0)
54023300	- - Of polyesters	5%	E(0)
54023400	- - Of polypropylene	5%	E(0)
54023900	- - Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
54024400	-- Elastomeric	5%	E(0)
54024500	-- Other, of nylon or other polyamides	5%	E(0)
54024600	-- Other, of polyesters, partially oriented	5%	E(0)
54024700	-- Other, of polyesters	5%	E(0)
54024800	-- Other, of polypropylene	5%	E(0)
54024900	-- Other	5%	E(0)
54025100	-- Of nylon or Other polyamides	5%	E(0)
54025200	-- Of polyesters	5%	E(0)
54025300	-- of polypropylene	5%	E(0)
54025900	-- Other	5%	E(0)
54026100	-- Of nylon or Other polyamides	5%	E(0)
54026200	-- Of polyesters	5%	E(0)
54026300	-- of polypropylene	5%	E(0)
54026900	-- Other	5%	E(0)
54031000	- High tenacity Yarn of viscose rayon	5%	E(0)
54033100	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	5%	E(0)
54033200	-- Of viscose rayon, with a twist exceeding 120 turns per metre	5%	E(0)
54033300	-- Of cellulose acetate	5%	E(0)
54033900	-- Other	5%	E(0)
54034100	-- Of viscose rayon	5%	E(0)
54034200	-- Of cellulose acetate	5%	E(0)
54034900	-- Other	5%	E(0)
54041100	-- Elastomeric	5%	E(0)
54041200	-- Other, of polypropylene	5%	E(0)
54041900	-- Other	5%	E(0)
54049000	- Other	5%	E(0)
54050010	--- Monofilament	5%	E(0)
54050090	--- Other	5%	E(0)
54060000	Man-made filament yarn (other than sewing thread), put up for retail sale.	5%	E(0)
54071000	- Woven fabrics obtained from High tenacity Yarn of nylon or Other polyamides or of polyesters	5%	E(0)
54072000	- Woven fabrics obtained from strip or the like	5%	E(0)
54073000	- Fabrics specified in Note 9 to Section XI	5%	E(0)
54074100	-- Unbleached or Bleached	5%	E(0)
54074200	-- Dyed	5%	E(0)
54074300	-- of yarns of different colours	5%	E(0)
54074400	-- Printed	5%	E(0)
54075100	-- Unbleached or Bleached	5%	E(0)
54075200	-- Dyed	5%	E(0)
54075300	-- Of yarns of different colours	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
54075400	-- Printed	5%	E(0)
54076100	-- Containing 85 % or more by weight of non-textured polyester filaments	5%	E(0)
54076900	-- Other	5%	E(0)
54077100	-- Unbleached or Bleached	5%	E(0)
54077200	-- Dyed	5%	E(0)
54077300	-- Of yarns of different colours	5%	E(0)
54077400	-- Printed	5%	E(0)
54078100	-- Unbleached or Bleached	5%	E(0)
54078200	-- Dyed	5%	E(0)
54078300	-- of yarns of different colours	5%	E(0)
54078400	-- Printed	5%	E(0)
54079100	-- Unbleached or Bleached	5%	E(0)
54079200	-- Dyed	5%	E(0)
54079300	-- Of yarns of different colours	5%	E(0)
54079400	-- Printed	5%	E(0)
54081000	- Woven fabrics obtained from High tenacity Yarn of viscose rayon	5%	E(0)
54082100	-- Unbleached or Bleached	5%	E(0)
54082200	-- Dyed	5%	E(0)
54082300	-- Of yarns of different colours	5%	E(0)
54082400	-- Printed	5%	E(0)
54083100	-- Unbleached or Bleached	5%	E(0)
54083200	-- Dyed	5%	E(0)
54083300	-- Of yarns of different colours	5%	E(0)
54083400	-- Printed	5%	E(0)
55011100	-- Of aramids	5%	E(0)
55011900	-- Other	5%	E(0)
55012000	- Of polyesters	5%	E(0)
55013000	- Acrylic or modacrylic	5%	E(0)
55014000	- Of polypropylene	5%	E(0)
55019000	- Other	5%	E(0)
55021000	- Of cellulose acetate	5%	E(0)
55029000	- Other	5%	E(0)
55031100	-- Of aramids	5%	E(0)
55031900	-- Others	5%	E(0)
55032000	- Of polyesters	5%	E(0)
55033000	- Acrylic or modacrylic	5%	E(0)
55034000	- Of polypropylene	5%	E(0)
55039000	- Other	5%	E(0)
55041000	- Of viscose rayon	5%	E(0)
55049000	- Other	5%	E(0)
55051000	- Of synthetic fibres	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
55052000	- Of artificial fibres	5%	E(0)
55061000	- Of nylon or Other polyamides	5%	E(0)
55062000	- Of polyesters	5%	E(0)
55063000	- Acrylic or modacrylic	5%	E(0)
55064000	- Of polypropylene	5%	E(0)
55069000	- Other	5%	E(0)
55070000	Artificial staple fibres, carded, combed or otherwise processed for spinning.	5%	E(0)
55081010	- - - Put up for retail sale	5%	E(0)
55081090	- - - Other	5%	E(0)
55082010	- - - Put up for retail sale	5%	E(0)
55082090	- - - Other	5%	E(0)
55091100	- - Single Yarn	5%	E(0)
55091200	- - Multiple (folded) or cabled Yarn	5%	E(0)
55092100	- - Single Yarn	5%	E(0)
55092200	- - Multiple (folded) or cabled Yarn	5%	E(0)
55093100	- - Single Yarn	5%	E(0)
55093200	- - Multiple (folded) or cabled Yarn	5%	E(0)
55094100	- - Single Yarn	5%	E(0)
55094200	- - Multiple (folded) or cabled Yarn	5%	E(0)
55095100	- - Mixed mainly or solely with artificial staple fibres	5%	E(0)
55095200	- - Mixed mainly or solely with wool or fine animal hair	5%	E(0)
55095300	- - Mixed mainly or solely with Cotton	5%	E(0)
55095900	- - Other	5%	E(0)
55096100	- - Mixed mainly or solely with wool or fine animal hair	5%	E(0)
55096200	- - Mixed mainly or solely with Cotton	5%	E(0)
55096900	- - Other	5%	E(0)
55099100	- - Mixed mainly or solely with wool or fine animal hair	5%	E(0)
55099200	- - Mixed mainly or solely with Cotton	5%	E(0)
55099900	- - Other	5%	E(0)
55101100	- - Single Yarn	5%	E(0)
55101200	- - Multiple (folded) or cabled Yarn	5%	E(0)
55102000	- Other Yarn, Mixed mainly or solely with wool or ftne animal hair	5%	E(0)
55103000	- Other Yarn, Mixed mainly or solely with Cotton	5%	E(0)
55109000	- Other Yarn	5%	E(0)
55111000	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	5%	E(0)
55112000	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	5%	E(0)
55113000	- Of artificial staple fibres	5%	E(0)
55121100	- - Unbleached or bleached	5%	E(0)
55121900	- - Other	5%	E(0)
55122100	- - Unbleached or bleached	5%	E(0)
55122900	- - Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
55129100	-- Unbleached or bleached	5%	E(0)
55129900	-- Other	5%	E(0)
55131100	-- Of polyester staple fibres, Plain weave	5%	E(0)
55131200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	E(0)
55131300	-- Other woven fabrics of polyester staple fibres	5%	E(0)
55131900	-- Other woven fabrics	5%	E(0)
55132100	-- Of polyester staple fibres, Plain weave	5%	E(0)
55132300	-- Other woven fabrics of polyester staple fibres	5%	E(0)
55132900	-- Other woven fabrics	5%	E(0)
55133100	-- Of polyester staple fibres, Plain weave	5%	E(0)
55133900	-- Other woven fabrics	5%	E(0)
55134100	-- Of polyester staple fibres, Plain weave	5%	E(0)
55134900	-- Other woven fabrics	5%	E(0)
55141100	-- Of polyester staple fibres, Plain weave	5%	E(0)
55141200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	E(0)
55141900	-- Other woven fabrics	5%	E(0)
55142100	-- Of polyester staple fibres, Plain weave	5%	E(0)
55142200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	E(0)
55142300	-- Other woven fabrics of polyester staple fibres	5%	E(0)
55142900	-- Other woven fabrics	5%	E(0)
55143000	- Of yarns of different colours	5%	E(0)
55144100	-- Of polyester staple fibres, Plain weave	5%	E(0)
55144200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	E(0)
55144300	-- Other woven fabrics of polyester staple fibres	5%	E(0)
55144900	-- Other woven fabrics	5%	E(0)
55151100	-- Mixed mainly or solely with viscose rayon staple fibres	5%	E(0)
55151200	-- Mixed mainly or solely with Man-made filaments	5%	E(0)
55151300	-- Mixed mainly or solely with wool or fine animal hair	5%	E(0)
55151900	-- Other	5%	E(0)
55152100	-- Mixed mainly or solely with Man-made filaments	5%	E(0)
55152200	-- Mixed mainly or solely with wool or fine animal hair	5%	E(0)
55152900	-- Other	5%	E(0)
55159100	-- Mixed mainly or solely with Man-made filaments	5%	E(0)
55159900	-- Other	5%	E(0)
55161100	-- Unbleached or bleached	5%	E(0)
55161200	-- Dyed	5%	E(0)
55161300	-- Of yarns of different colours	5%	E(0)
55161400	-- Printed	5%	E(0)
55162100	-- Unbleached or Bleached	5%	E(0)
55162200	-- Dyed	5%	E(0)
55162300	-- Of yarns of different colours	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
55162400	-- Printed	5%	E(0)
55163100	-- Unbleached or bleached	5%	E(0)
55163200	-- Dyed	5%	E(0)
55163300	-- Of yarns of different colours	5%	E(0)
55163400	-- Printed	5%	E(0)
55164100	-- Unbleached or Bleached	5%	E(0)
55164200	-- Dyed	5%	E(0)
55164300	-- Of yarns of different colours	5%	E(0)
55164400	-- Printed	5%	E(0)
55169100	-- Unbleached or Bleached	5%	E(0)
55169200	-- Dyed	5%	E(0)
55169300	-- Of yarns of different colours	5%	E(0)
55169400	-- Printed	5%	E(0)
56012110	--- Cotton buds	5%	E(0)
56012190	--- Other	5%	E(0)
56012200	-- Of man-made fibres	5%	E(0)
56012900	-- Other	5%	E(0)
56013000	- Textile flock and dust and mill neps	5%	E(0)
56021000	- Needleloom felt and stitch-bonded fibre fabrics	5%	E(0)
56022100	-- Of wool or fine animal hair	5%	E(0)
56022900	-- Of Other textile materials	5%	E(0)
56029000	- Other	5%	E(0)
56031100	-- Weighing not more than 25 g/m ²	5%	E(0)
56031200	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	5%	E(0)
56031300	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	5%	E(0)
56031400	-- Weighing more than 150 g/m ²	5%	E(0)
56039100	-- Weighing not more than 25 g/m ²	5%	E(0)
56039200	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	5%	E(0)
56039300	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	5%	E(0)
56039400	-- Weighing more than 150 g/m ²	5%	E(0)
56041000	- Rubber thread and cord, textile covered	5%	E(0)
56049000	- Other	5%	E(0)
56050000	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	5%	E(0)
56060010	--- Gimped yarn, and strip and the like	5%	E(0)
56060020	--- Chenille Yarn	5%	E(0)
56060030	--- Loop wale-Yarn	5%	E(0)
56072110	--- Not plaited	5%	E(0)
56072120	--- Plaited	5%	E(0)
56072910	--- Not plaited	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
56072920	- - - Plaited	5%	E(0)
56074110	- - - Not plaited	5%	E(0)
56074120	- - - Plaited	5%	E(0)
56074910	- - - Not plaited	5%	E(0)
56074920	- - - Plaited	5%	E(0)
56075010	- - - Not plaited	5%	E(0)
56075020	- - - Plaited	5%	E(0)
56079010	- - - Not plaited	5%	E(0)
56079021	- - - - Of jute or of other textile bast fibres of heading 53.03	5%	E(0)
56079029	- - - - Other	5%	E(0)
56081100	- - Made up fishing nets	5%	E(0)
56081900	- - Other	5%	E(0)
56089000	- Other	5%	E(0)
56090010	- - - Shoe laces	5%	E(0)
56090020	- - - Clotheslines	5%	E(0)
56090030	- - - Slings	5%	E(0)
56090090	- - - Other	5%	E(0)
57011000	- Of wool or fine animal hair	5%	E(0)
57019000	- Of other textile materials	5%	E(0)
57021000	- " Kelem ", " Schumacks ", " Karamanie " and similar hand- woven rugs	5%	E(0)
57022000	- Floor coverings of coconut fibres (coir)	5%	E(0)
57023110	- - - Machine-made carpets	5%	E(0)
57023120	- - - Rugs and the like	5%	E(0)
57023190	- - - Other	5%	E(0)
57023210	- - - Carpets, rugs and moquette	5%	E(0)
57023220	- - - Carpets and rugs of chenille yarns	5%	E(0)
57023290	- - - Other	5%	E(0)
57023900	- - Of other textile materials	5%	E(0)
57024110	- - - Machine-made carpets	5%	E(0)
57024120	- - - Rugs and the like	5%	E(0)
57024190	- - - Other	5%	E(0)
57024210	- - - Carpets, rugs and moquette	5%	E(0)
57024221	- - - - Bed and table covers	5%	E(0)
57024229	- - - - Other	5%	E(0)
57024230	- - - Prayer rugs	5%	E(0)
57024290	- - - Other	5%	E(0)
57024911	- - - - Prayer rugs	5%	E(0)
57024919	- - - - Other	5%	E(0)
57024990	- - - Other	5%	E(0)
57025000	- Other, not of pile construction, not made up	5%	E(0)
57029110	- - - Machine-made carpets	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
57029120	- - - Rugs and the like	5%	E(0)
57029190	- - - Other	5%	E(0)
57029210	- - - Moquette carpets and rugs	5%	E(0)
57029220	- - - Prayer rugs	5%	E(0)
57029290	- - - Other	5%	E(0)
57029911	- - - - Prayer rugs	5%	E(0)
57029919	- - - - Other	5%	E(0)
57029990	- - - Other	5%	E(0)
57031000	- Of wool or fine animal hair	5%	E(0)
57032100	-- Turf	5%	E(0)
57032900	-- Other	5%	E(0)
57033100	-- Turf	5%	E(0)
57033910	- - - Carpets, rugs and moquette	5%	E(0)
57033920	- - - Carpets and rugs of chenille yarn	5%	E(0)
57033930	- - - Prayer rugs	5%	E(0)
57033990	- - - Other	5%	E(0)
57039011	- - - - Prayer Rugs	5%	E(0)
57039019	- - - - Other	5%	E(0)
57039090	- - - Other	5%	E(0)
57041000	- Tiles, having a maximum surface area of 0.3 m ²	5%	E(0)
57042000	- Tiles, having a maximum surface area exceeding 0.3 m ² but not exceeding 1 m ²	5%	E(0)
57049000	- Other	5%	E(0)
57050011	- - - - Carpts and Rugs of Chenille Yarn	5%	E(0)
57050012	- - - - Prayer rugs	5%	E(0)
57050019	- - - - Other	5%	E(0)
57050020	- - - Non-woven carpets, consisting of a layer of carded textile fibres crimped and held in position by rubber, plastics, etc	5%	E(0)
57050030	- - - Knitted or crocheted carpets having the appearance of moquette or furskins	5%	E(0)
57050090	- - - Other	5%	E(0)
58011010	- - - For making abayas (Men's cloaks)	5%	E(0)
58011090	- - - Other	5%	E(0)
58012100	-- Uncut weft pile fabrics	5%	E(0)
58012200	-- Cut corduroy	5%	E(0)
58012300	-- Other weft pile fabrics	5%	E(0)
58012600	-- Chenille fabrics	5%	E(0)
58012700	-- Warp pile fabrics	5%	E(0)
58013100	-- Uncut weft pile fabrics	5%	E(0)
58013200	-- Cut corduroy	5%	E(0)
58013300	-- Other weft pile fabrics	5%	E(0)
58013600	-- Chenille fabrics	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
58013700	-- Warp pile fabrics	5%	E(0)
58019011	---- For making abayas (Men's cloaks)	5%	E(0)
58019019	---- Other	5%	E(0)
58019090	--- Other	5%	E(0)
58021000	- Terry towelling and similar woven terry fabrics. of cotton	5%	E(0)
58022000	- Terry towelling and similar woven terry fabrics, of other textile materials	5%	E(0)
58023000	- Tufted textile fabrics	5%	E(0)
58030000	Gauze, other than narrow fabrics of heading 58.06 .	5%	E(0)
58041000	- Tullies and other net fabrics	5%	E(0)
58042100	-- Of man-made fibres	5%	E(0)
58042900	-- Of Other textile materials	5%	E(0)
58043000	- Hand-made lace	5%	E(0)
58050000	Hand-woven tapestries of the type Gobelins, Flanders,Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	5%	E(0)
58061000	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	5%	E(0)
58062000	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	5%	E(0)
58063100	-- Of cotton	5%	E(0)
58063200	-- Of man-made fibres	5%	E(0)
58063900	-- Of Other textile materials	5%	E(0)
58064000	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	5%	E(0)
58071000	- Woven	5%	E(0)
58079000	- Other	5%	E(0)
58081000	- Braids in the piece	5%	E(0)
58089000	- Other	5%	E(0)
58090000	Woven fabrics of metal thread and woven fabrics of metallized yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	5%	E(0)
58101000	- Embroidery without visible ground	5%	E(0)
58109100	-- Of cotton	5%	E(0)
58109200	-- Of man-made fibres	5%	E(0)
58109900	-- Of other textile materials	5%	E(0)
58110000	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	5%	E(0)
59011000	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	5%	E(0)
59019010	--- Tracing cloth	5%	E(0)
59019020	--- Prepared painting canvas	5%	E(0)
59019030	--- Stiffened textile fabrics for of a kind used for hat foundations	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
59021000	- Of nylon or other polyamides	5%	E(0)
59022000	- Of polyesters	5%	E(0)
59029000	- Other	5%	E(0)
59031000	- With Poly (vinyl chloride)	5%	E(0)
59032000	- With polyurethane	5%	E(0)
59039000	- Other	5%	E(0)
59041000	- Linoleum	5%	E(0)
59049000	- Other	5%	E(0)
59050010	- - - Of chenille	5%	E(0)
59050020	- - - Of cotton	5%	E(0)
59050060	- - - Of man-made textile materials	5%	E(0)
59050090	- - - Of other textile materials	5%	E(0)
59061000	- Adhesive tape of a width not exceeding 20 cm	5%	E(0)
59069100	- - Knitted or crocheted	5%	E(0)
59069900	- - Other	5%	E(0)
59070011	- - - - Textiles fabrics coated with tar,bitumen or similar materials of a kind used for goods covering and covering fabrics	5%	E(0)
59070012	- - - - Textiles fabrics coated with waxy materials	5%	E(0)
59070013	- - - - Thin textiles fabrics coated or saturated with a preparation based on natural resins and camphor	5%	E(0)
59070014	- - - -Textile fabrics, coated or impregnated with oil or preparations with a basis of drying oil,for example, packing cloths, strong coarse fabrics of hemp, jute, flax, cotton and water-proof man-made woven fabrics to be coated with a heavy layer based on a mixture of drying oil and soot	5%	E(0)
59070015	- - - - Textile fabrics coated with silicates to render them non-inflammable (for example, for fire-proof screens)	5%	E(0)
59070019	- - - - Other	5%	E(0)
59070020	- - - Painted canvas being theatrical scenery, studio back-cloths or the like	5%	E(0)
59080000	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%	E(0)
59090010	- - - For fire-fighting	5%	E(0)
59090090	- - - Other	5%	E(0)
59100000	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	5%	E(0)
59111000	- Textile fabrics , felt and felt-lined woven fabrics, coated,covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	5%	E(0)
59112000	- Bolting cloth, whether or not made up	5%	E(0)
59113100	- - Weighing less than 650 g/m2	5%	E(0)
59113200	- - Weighing 650 g/m2 or more	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
59114000	- Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair	5%	E(0)
59119000	- Other	5%	E(0)
60011000	- " Long pile " fabrics	5%	E(0)
60012100	- - Of cotton	5%	E(0)
60012200	- - Of man-made fibres	5%	E(0)
60012900	- - Of other textile materials	5%	E(0)
60019100	- - Of cotton	5%	E(0)
60019200	- - Of man-made fibres	5%	E(0)
60019900	- - Of other textile materials	5%	E(0)
60024000	- Containing by weight 5% or more of elasmeric yarn but not containing rubber thread	5%	E(0)
60029000	- Other	5%	E(0)
60031000	- Of wool or fine animal hair	5%	E(0)
60032000	- Of cotton	5%	E(0)
60033000	- Of synthetic fibres	5%	E(0)
60034000	- Of artifical fibres	5%	E(0)
60039000	- Other	5%	E(0)
60041000	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	5%	E(0)
60049000	- Other	5%	E(0)
60052100	- - Unbleached or bleached	5%	E(0)
60052200	- - Dyed	5%	E(0)
60052300	- - Of yarns of different colours	5%	E(0)
60052400	- - Printed	5%	E(0)
60053500	-- Fabrics specified in Subheading Note 1 to this Chapter	5%	E(0)
60053600	-- Other, unbleached or bleached	5%	E(0)
60053700	-- Other, dyed	5%	E(0)
60053800	-- Other, of yarns of different colours	5%	E(0)
60053900	-- Other, printed".	5%	E(0)
60054100	- - Unbleached or bleached	5%	E(0)
60054200	- - Dyed	5%	E(0)
60054300	- - Of other textile materials	5%	E(0)
60054400	- - Printed	5%	E(0)
60059000	- Other	5%	E(0)
60061000	- Of wool or fine animl hair	5%	E(0)
60062100	- - Unbleached or bleached	5%	E(0)
60062200	- - Dyed	5%	E(0)
60062300	- - Of yarns of different colours	5%	E(0)
60062400	- - Printed	5%	E(0)
60063100	- - Unbleached or bleached	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
60063200	-- Dyed	5%	E(0)
60063300	-- Of yarns of different colours	5%	E(0)
60063400	-- Printed	5%	E(0)
60064100	-- Unbleached or bleached	5%	E(0)
60064200	-- Dyed	5%	E(0)
60064300	-- Of yarns of different colours	5%	E(0)
60064400	-- Printed	5%	E(0)
60069000	- Other	5%	E(0)
61012000	- Of cotton	5%	E(0)
61013000	- Of man-made fibres	5%	E(0)
61019000	- Of Other textile materials	5%	E(0)
61021000	- Of wool or fine animal hair	5%	E(0)
61022000	- Of cotton	5%	E(0)
61023000	- Of man-made fibres	5%	E(0)
61029000	- Of other textile materials	5%	E(0)
61031000	- Suits	5%	E(0)
61032200	-- Of cotton	5%	E(0)
61032300	-- Of synthetic fibres	5%	E(0)
61032900	-- Of other textile materials	5%	E(0)
61033100	-- Of wool or fine animal hair	5%	E(0)
61033200	-- Of cotton	5%	E(0)
61033300	-- Of synthetic fibres	5%	E(0)
61033900	-- Of other textile materials	5%	E(0)
61034100	-- Of wool or fine animal hair	5%	E(0)
61034200	-- Of cotton	5%	E(0)
61034300	-- Of synthetic fibres	5%	E(0)
61034900	-- Of other textile materials	5%	E(0)
61041300	-- Of synthetic fibres	5%	E(0)
61041900	-- Of other textile materials	5%	E(0)
61042200	-- Of Cotton	5%	E(0)
61042300	-- Of synthetic fibres	5%	E(0)
61042900	-- Of Other textile materials	5%	E(0)
61043100	-- Of wool or fine animal hair	5%	E(0)
61043200	-- Of cotton	5%	E(0)
61043300	-- Of synthetic fibres	5%	E(0)
61043900	-- Of other textile materials	5%	E(0)
61044100	-- Of wool or fine animal hair	5%	E(0)
61044200	-- Of cotton	5%	E(0)
61044300	-- Of synthetic fibres	5%	E(0)
61044400	-- Of artificial fibres	5%	E(0)
61044900	-- Of other textile materials	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
61045100	-- Of wool or fine animal hair	5%	E(0)
61045200	-- Of cotton	5%	E(0)
61045300	-- Of synthetic fibres	5%	E(0)
61045900	-- Of other textile materials	5%	E(0)
61046100	-- Of wool or fine animal hair	5%	E(0)
61046200	-- Of cotton	5%	E(0)
61046300	-- Of synthetic fibres	5%	E(0)
61046900	-- Of other textile materials	5%	E(0)
61051000	- Of cotton	5%	E(0)
61052000	- Of man-made fibres	5%	E(0)
61059000	- Of other textile materials	5%	E(0)
61061000	- Of cotton	5%	E(0)
61062000	- Of man-made fibres	5%	E(0)
61069000	- Of other textile materials	5%	E(0)
61071100	-- Of cotton	5%	E(0)
61071200	-- Of man-made fibres	5%	E(0)
61071900	-- Of other textile materials	5%	E(0)
61072100	-- Of cotton	5%	E(0)
61072200	-- Of man-made fibres	5%	E(0)
61072900	-- Of other textile materials	5%	E(0)
61079100	-- Of cotton	5%	E(0)
61079900	-- Of other textile materials	5%	E(0)
61081100	-- Of man-made fibres	5%	E(0)
61081900	-- Of other textile materials	5%	E(0)
61082100	-- Of cotton	5%	E(0)
61082200	-- Of man-made fibres	5%	E(0)
61082900	-- Of other textile materials	5%	E(0)
61083100	-- Of Cotton	5%	E(0)
61083200	-- Of man-made fibres	5%	E(0)
61083900	-- Of other textile materials	5%	E(0)
61089100	-- Of cotton	5%	E(0)
61089200	-- Of man-made fibres	5%	E(0)
61089900	-- Of other textile materials	5%	E(0)
61091000	- Of cotton	5%	E(0)
61099000	- Of other textile materials	5%	E(0)
61101100	-- Of wool	5%	E(0)
61101200	-- Of Kashmir (cashmere) goats	5%	E(0)
61101900	-- Other	5%	E(0)
61102000	- Of cotton	5%	E(0)
61103000	- Of man-made fibres	5%	E(0)
61109000	- Of other textile materials	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
61112000	- Of cotton	5%	E(0)
61113000	- Of synthetic fibres	5%	E(0)
61119000	- Of other textile materials	5%	E(0)
61121100	- - Of cotton	5%	E(0)
61121200	- - Of synthetic fibres	5%	E(0)
61121900	- - Of other textile materials	5%	E(0)
61122000	- Ski suits	5%	E(0)
61123100	- - Of synthetic fibres	5%	E(0)
61123900	- - Of other textile materials	5%	E(0)
61124100	- - Of synthetic fibres	5%	E(0)
61124900	- - Of other textile materials	5%	E(0)
61130000	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	5%	E(0)
61142000	- Of cotton	5%	E(0)
61143000	- Of man-made fibres	5%	E(0)
61149000	- Of other textile materials	5%	E(0)
61151000	- Graduated compression hosiery (for example, stockings for varicose veins)	5%	E(0)
61152100	- - Of synthetic fibre, measuring per single yarn less than 67 decitex	5%	E(0)
61152200	- - Of synthetic fibre, measuring per single yarn 67 decitex or more	5%	E(0)
61152900	- - Of other textile materials	5%	E(0)
61153000	- Other women's full-length or knee- length hosiery, measuring per single yarn less than 67 decitex	5%	E(0)
61159400	- - Of wool or fine animal hair	5%	E(0)
61159500	- - Of cotton	5%	E(0)
61159600	- - Of synthetic fibres	5%	E(0)
61159900	- - Of other textile materials	5%	E(0)
61161000	- Impregnated, coated, covered or laminated with plastics or rubber	5%	E(0)
61169100	- - Of wool or fine animal hair	5%	E(0)
61169200	- - Of cotton	5%	E(0)
61169300	- - Of synthetic fibres	5%	E(0)
61169900	- - Of other textile materials	5%	E(0)
61171000	- Shawls, scarves, mufflers, mantillas, veils and the like	5%	E(0)
61178000	- Other accessories	5%	E(0)
61179000	- Parts	5%	E(0)
62012010	- - - Cloaks	5%	E(0)
62012090	- - - Other	5%	E(0)
62013000	- Of cotton	5%	E(0)
62014000	- Of man-made fibres	5%	E(0)
62019000	- Of other textile materials	5%	E(0)
62022000	- Of wool or fine animal hair	5%	E(0)
62023000	- Of cotton	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
62024010	--- Women's cloaks	5%	E(0)
62024090	--- Other	5%	E(0)
62029011	---- Women's cloaks	5%	E(0)
62029019	---- Other	5%	E(0)
62029090	--- Other	5%	E(0)
62031100	-- Of wool or fine animal hair	5%	E(0)
62031200	-- Of synthetic fibres	5%	E(0)
62031900	-- Of other textile materials	5%	E(0)
62032200	-- Of cotton	5%	E(0)
62032300	-- Of synthetic fibres	5%	E(0)
62032900	-- Of other textile materials	5%	E(0)
62033100	-- Of wool or fine animal hair	5%	E(0)
62033200	-- Of cotton	5%	E(0)
62033300	-- Of synthetic fibres	5%	E(0)
62033900	-- Of other textile materials	5%	E(0)
62034100	-- Of wool or fine animal hair	5%	E(0)
62034200	-- Of cotton	5%	E(0)
62034300	-- Of synthetic fibres	5%	E(0)
62034900	-- Of other textile materials	5%	E(0)
62041100	-- Of wool or fine animal hair	5%	E(0)
62041200	-- Of cotton	5%	E(0)
62041300	-- Of synthetic fibres	5%	E(0)
62041900	-- Of other textile materials	5%	E(0)
62042100	-- Of wool or fine animal hair	5%	E(0)
62042200	-- Of cotton	5%	E(0)
62042300	-- Of synthetic fibres	5%	E(0)
62042900	-- Of other textile materials	5%	E(0)
62043100	-- Of wool or fine animal hair	5%	E(0)
62043200	-- Of cotton	5%	E(0)
62043300	-- Of synthetic fibres	5%	E(0)
62043900	-- Of other textile materials	5%	E(0)
62044100	-- Of wool or fine animal hair	5%	E(0)
62044200	-- Of cotton	5%	E(0)
62044300	-- Of synthetic fibres	5%	E(0)
62044400	-- Of artificial fibres	5%	E(0)
62044900	-- Of other textile materials	5%	E(0)
62045100	-- Of wool or fine animal hair	5%	E(0)
62045200	-- Of cotton	5%	E(0)
62045300	-- Of synthetic fibres	5%	E(0)
62045900	-- Of other textile materials	5%	E(0)
62046100	-- Of wool or fine animal hair	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
62046200	-- Of cotton	5%	E(0)
62046300	-- Of synthetic fibres	5%	E(0)
62046900	-- Of other textile materials	5%	E(0)
62052000	- Of cotton	5%	E(0)
62053000	- Of man-made fibres	5%	E(0)
62059000	- Of other textile materials	5%	E(0)
62061000	- Of silk or silk waste	5%	E(0)
62062000	- Of wool or fine animal hair	5%	E(0)
62063000	- Of cotton	5%	E(0)
62064000	- Of man-made fibres	5%	E(0)
62069000	- Of other textile materials	5%	E(0)
62071100	-- Of cotton	5%	E(0)
62071900	-- Of other textile materials	5%	E(0)
62072100	-- Of cotton	5%	E(0)
62072200	-- Of man-made fibres	5%	E(0)
62072900	-- Of other textile materials	5%	E(0)
62079100	-- Of cotton	5%	E(0)
62079900	-- Of other textile materials	5%	E(0)
62081100	-- Of man-made fibres	5%	E(0)
62081900	-- Of other textile materials	5%	E(0)
62082100	-- Of cotton	5%	E(0)
62082200	-- Of man-made fibres	5%	E(0)
62082900	-- Of other textile materials	5%	E(0)
62089100	-- Of cotton	5%	E(0)
62089200	-- Of man-made fibres	5%	E(0)
62089900	-- Of other textile materials	5%	E(0)
62092000	- Of cotton	5%	E(0)
62093000	- Of synthetic fibres	5%	E(0)
62099000	- Of other textile materials	5%	E(0)
62101010	--- Disposable garments and suits of polypropylene whether or not sterilized for operation theatres	5%	E(0)
62101090	--- Other	5%	E(0)
62102000	- Other garments, of the type described in heading 62.01	5%	E(0)
62103000	- Other garments, of the type described in heading 62.0	5%	E(0)
62104000	- Other men's or boys' garments	5%	E(0)
62105000	- Other women's or girls' garments	5%	E(0)
62111100	-- Men's or boys'	5%	E(0)
62111200	-- Women's or girls'	5%	E(0)
62112000	- Ski suits	5%	E(0)
62113210	--- Thobe (Dishdasha)	5%	E(0)
62113220	--- Training suits	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
62113290	- - - Other	5%	E(0)
62113310	- - - Thobe (Dishdasha)	5%	E(0)
62113320	- - - Training suits	5%	E(0)
62113390	- - - Other	5%	E(0)
62113910	- - - Thobe (Dishdasha)	5%	E(0)
62113920	- - - Training suits	5%	E(0)
62113990	- - - Other	5%	E(0)
62114200	- - Of cotton	5%	E(0)
62114300	- - Of man-made fibres	5%	E(0)
62114900	- - Of other textile materials	5%	E(0)
62121000	- Brassieres	5%	E(0)
62122000	- Girdles and panty-girdles	5%	E(0)
62123000	- Corselettes	5%	E(0)
62129000	- Other	5%	E(0)
62132000	- Of cotton	5%	E(0)
62139000	- Of other textile materials	5%	E(0)
62141000	- Of silk or silk waste	5%	E(0)
62142010	- - - Shawls	5%	E(0)
62142020	- - - Mufflers	5%	E(0)
62142090	- - - Other	5%	E(0)
62143010	- - - Shawls	5%	E(0)
62143020	- - - Mufflers	5%	E(0)
62143030	- - - Scarves	5%	E(0)
62143040	- - - Veils	5%	E(0)
62143090	- - - Other	5%	E(0)
62144010	- - - Shawls	5%	E(0)
62144020	- - - Mufflers	5%	E(0)
62144030	- - - Scarves	5%	E(0)
62144040	- - - Veils	5%	E(0)
62144090	- - - Other	5%	E(0)
62149011	- - - - Shawls	5%	E(0)
62149012	- - - - Mufflers	5%	E(0)
62149013	- - - - Scarves	5%	E(0)
62149014	- - - - Veils	5%	E(0)
62149019	- - - - Other	5%	E(0)
62149090	- - - Of other textile materials	5%	E(0)
62151000	- Of silk or silk waste	5%	E(0)
62152000	- Of man-made fibres	5%	E(0)
62159000	- Of other textile materials	5%	E(0)
62160000	Gloves, mittens and mitts.	5%	E(0)
62171010	- - - Stockings, socks and sockeetes	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
62171020	- - - Footwear without an outer sole , excluding infants' footwear	5%	E(0)
62171031	- - - - With incorporate buckles or other fitting of precious metal, or are decorated with pearls, precious or semi-precious stones	5%	E(0)
62171039	- - - - Other	5%	E(0)
62171040	- - - Straps or badges (for ornamenting) or insignia placed on arms like Red Crescent & Civil Defence badges	5%	E(0)
62171050	- - - Labels, badges, emblems and initials (other than those of headings 58.07, or 58.10)	5%	E(0)
62171060	- - - Plaited strips (braids) for ornamenting foreparts of military uniform and the like, including those designed to be placed on shoulder or armpit	5%	E(0)
62171070	- - - Pockets, sleeves, collars, collarettes , wimples, fallals of all kinds like cuffs , yokes, lapels and similar articles	5%	E(0)
62171090	- - - Other	5%	E(0)
62179010	- - - Armpit shields	5%	E(0)
62179020	- - - Shoulder pads and the like for tailors	5%	E(0)
62179090	- - - Other	5%	E(0)
63011000	- Electric blankets	5%	E(0)
63012000	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	5%	E(0)
63013000	- Blankets (other than electric blankets) and travelling rugs, of cotton	5%	E(0)
63014000	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	5%	E(0)
63019000	- Other blankets and travelling rugs	5%	E(0)
63021000	- Bed linen, knitted or crocheted	5%	E(0)
63022100	- - Of cotton	5%	E(0)
63022200	- - Of man-made fibres	5%	E(0)
63022900	- - Of other textile materials	5%	E(0)
63023100	- - Of cotton	5%	E(0)
63023200	- - Of man-made fibres	5%	E(0)
63023900	- - Of other textile materials	5%	E(0)
63024000	- Table linen, knitted or crocheted	5%	E(0)
63025100	- - Of cotton	5%	E(0)
63025300	- - Of man-made fibres	5%	E(0)
63025900	- - Of other textile materials	5%	E(0)
63026000	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	5%	E(0)
63029110	- - - Pilgrimage (Ihram) towels	5%	E(0)
63029120	- - - Ordinary towels, and bathtowels	5%	E(0)
63029130	- - - End - joined towels to be hanged on a reel	5%	E(0)
63029140	- - - kitchen towels for drying and wiping the pots	5%	E(0)
63029190	- - - Other	5%	E(0)
63029300	- - Of man-made fibres	5%	E(0)
63029900	- - Of other textile materials	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
63031200	-- Of synthetic fibres	5%	E(0)
63031900	-- Of other textile materials	5%	E(0)
63039110	--- Curtains and drapes	5%	E(0)
63039120	--- Blinds for means of transportation	5%	E(0)
63039190	--- Other	5%	E(0)
63039210	--- Curtains and drapes	5%	E(0)
63039220	--- Blinds for means of transportation	5%	E(0)
63039290	--- Other	5%	E(0)
63039900	-- Of other textile materials	5%	E(0)
63041100	-- Knitted or crocheted	5%	E(0)
63041900	-- Other	5%	E(0)
63042000	- Bed nets, of warp knit fabrics specified in Subheading Note 1 to this Chapter	5%	E(0)
63049110	--- Mosquito nets	5%	E(0)
63049120	--- Cover for the seats of vehicles	5%	E(0)
63049190	--- Other	5%	E(0)
63049210	--- Mosquito nets	5%	E(0)
63049220	--- Covers for the seats of vehicles	5%	E(0)
63049230	--- Curtian bands	5%	E(0)
63049240	--- Pillow cases	5%	E(0)
63049290	--- Other	5%	E(0)
63049310	--- Mosquito nets	5%	E(0)
63049320	--- Cover for the seats of vehicles	5%	E(0)
63049330	--- Curtian bands	5%	E(0)
63049340	--- Pillow cases	5%	E(0)
63049390	--- Other	5%	E(0)
63049910	--- Mosquito nets	5%	E(0)
63049920	--- Covers for the seats of vehicles	5%	E(0)
63049930	--- Curtian bands	5%	E(0)
63049940	--- Pillow cases	5%	E(0)
63049990	--- Other	5%	E(0)
63051010	--- Of Jute	5%	E(0)
63051090	--- Other	5%	E(0)
63052000	- Of cotton	5%	E(0)
63053200	-- Flexible intermediate bulk containers	5%	E(0)
63053300	-- Other, of polyethylene or polypropylene strip or the like	5%	E(0)
63053900	-- Other	5%	E(0)
63059000	- Of other textile materials	5%	E(0)
63061210	--- Tarpaulins	5%	E(0)
63061220	--- Awnings and sunblinds	5%	E(0)
63061910	--- Tarpaulins	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
63061920	- - - Awnings and sunblinds	5%	E(0)
63062200	- - Of synthetic fibres	5%	E(0)
63062900	- - Of other textile materials	5%	E(0)
63063000	- Sails	5%	E(0)
63064000	- Pneumatic mattresses	5%	E(0)
63069000	- Other	5%	E(0)
63071000	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	5%	E(0)
63072000	- Life-jackets and life-belts	5%	E(0)
63079010	- - - Dress patterns	5%	E(0)
63079020	- - - Flags, banners, pennants, badges and the like	5%	E(0)
63079030	- - - Laundry or shoe bags, cases for women's stocking or handkerchiefs and similar cases of fine fabric for household uses	5%	E(0)
63079040	- - - Bags for protecting clothes	5%	E(0)
63079050	- - - Loose cover for motor-cars, machines suitcases, tennis rackets . . etc.	5%	E(0)
63079060	- - - Coffee filterbags and ice-making bags	5%	E(0)
63079070	- - - Ornamental necklaces for contests	5%	E(0)
63079080	- - - Pneumatic cushions other than those used for camping of heading 63.06	5%	E(0)
63079091	- - - - Covers for tea pots	5%	E(0)
63079092	- - - - Pin-cushions	5%	E(0)
63079094	- - - - Shoe laces and fasteners	5%	E(0)
63079095	- - - - Portable baby cradles	5%	E(0)
63079096	- - - - Poles and cases for travelling shades and umbrellas	5%	E(0)
63079097	- - - -Surgeons' masks and face masks for protection against dust and odours	5%	E(0)
63079099	- - - - Other	5%	E(0)
63080000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	5%	E(0)
63090000	Worn clothing and other worn articles.	5%	E(0)
63101000	- Sorted	5%	E(0)
63109000	- Other	5%	E(0)
64011000	- Footwear incorporating a protective metal toe-cap	5%	E(0)
64019200	- - Covering the ankle but not covering the knee	5%	E(0)
64019900	- - Other	5%	E(0)
64021200	- - Ski-boots, cross-country ski footwear and snowboard boots	5%	E(0)
64021900	- - Other	5%	E(0)
64022000	- Footwear with upper straps or thongs assembled to the sole by means of plugs	5%	E(0)
64029100	- - Covering the ankle	5%	E(0)
64029900	- - Other	5%	E(0)
64031200	- - Ski-boots, cross-country ski footwear and snowboard boots	5%	E(0)
64031900	- - Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
64032000	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	5%	E(0)
64034000	- Other footwear, incorporating a protective metal toe-cap	5%	E(0)
64035110	- - - For men and boys	5%	E(0)
64035120	- - - For women and girls	5%	E(0)
64035130	- - - For children	5%	E(0)
64035910	- - - For men and boys	5%	E(0)
64035920	- - - For women and girls	5%	E(0)
64035930	- - - For children	5%	E(0)
64039110	- - - For men and boys	5%	E(0)
64039120	- - - For women and girls	5%	E(0)
64039130	- - - For children	5%	E(0)
64039910	- - - For men and boys	5%	E(0)
64039920	- - - For women and girls	5%	E(0)
64039930	- - - For children	5%	E(0)
64041100	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	5%	E(0)
64041900	- - Other	5%	E(0)
64042000	- Footwear with outer soles of leather or composition leather	5%	E(0)
64051000	- With uppers of leather or composition leather	5%	E(0)
64052000	- With uppers of textile materials	5%	E(0)
64059000	- Other	5%	E(0)
64061000	- Uppers and parts thereof, other than stiffeners	5%	E(0)
64062000	- Outer soles and heels, of rubber or plastics	5%	E(0)
64069000	- Other	5%	E(0)
65010000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	5%	E(0)
65020000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	5%	E(0)
65040000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	5%	E(0)
65050010	- - - Embroidered headgear (shimagh)	5%	E(0)
65050020	- - - (headgear(Ghuttra) printed in form of shimagh, not embroidered	5%	E(0)
65050030	- - - Ordinary ghutrahs (Foil)	5%	E(0)
65050040	- - - skulcaps(Taqias)	5%	E(0)
65050050	- - - Headbands (uqul)	5%	E(0)
65050060	- - - Military caps and berets	5%	E(0)
65050070	- - - Disposable caps used in operation rooms, of polypropylene, whether or not sterilized	5%	E(0)
65050080	- - - Ghutrahs (headgear), whether or not embeoidered	5%	E(0)
65050090	- - - Other	5%	E(0)
65061010	- - - For sporting activities	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
65061020	- - - Firemen's helmets	5%	E(0)
65061030	- - - Military helmets	5%	E(0)
65061040	- - - Motor cyclists helmets	5%	E(0)
65061050	- - - Construction workers helmets	5%	E(0)
65061090	- - - Other	5%	E(0)
65069110	- - - Bathing headgear	5%	E(0)
65069190	- - - Other	5%	E(0)
65069900	- - Of other materials	5%	E(0)
65070000	Head-bands, linings, covers, hat foundntions, hat frames, peaks and chinstraps, for headgear.	5%	E(0)
66011000	- Garden or similar umbrellas	5%	E(0)
66019100	- - Having a telescopic shaft	5%	E(0)
66019900	- - Other	5%	E(0)
66020010	- - - Walking-sticks	5%	E(0)
66020020	- - - Whips	5%	E(0)
66020090	- - - Other	5%	E(0)
66032000	- Umbrella frames, including frames mounted on shafts (sticks)	5%	E(0)
66039000	- Other	5%	E(0)
67010010	- - - Ornamental hand fans of feather	5%	E(0)
67010090	- - - Other	5%	E(0)
67021000	- Of plastics	5%	E(0)
67029010	- - - Of metal foils	5%	E(0)
67029020	- - - Of textiles	5%	E(0)
67029090	- - - Of other materials	5%	E(0)
67030000	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	5%	E(0)
67041100	- - Complete wigs	5%	E(0)
67041900	- - Other	5%	E(0)
67042000	- Of human hair	5%	E(0)
67049000	- Of other materials	5%	E(0)
68010010	- - - Of sandstone	5%	E(0)
68010020	- - - Of granite	5%	E(0)
68010030	- - - Of porphyry	5%	E(0)
68010040	- - - Of marble	5%	E(0)
68010090	- - - Of other natural stones	5%	E(0)
68021000	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	5%	E(0)
68022100	- - Marble, travertine and alabaster	5%	E(0)
68022300	- - Granite	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
68022900	-- Other stone	5%	E(0)
68029110	--- Steps, cornices, balustrades, frames/sills for doors or windows, lintels, thresholds, boundary stones or milestones and the like	5%	E(0)
68029121	---- Bathtubs	5%	E(0)
68029122	---- Wash basins	5%	E(0)
68029123	---- Fountain basins	5%	E(0)
68029129	---- Other	5%	E(0)
68029130	--- Vases and artificial fruits and foliage	5%	E(0)
68029140	--- Columns, pedestals, bases and capitals for columns	5%	E(0)
68029150	--- Cups, boxes and ashtrays	5%	E(0)
68029160	--- Paper weights and writing aid	5%	E(0)
68029170	--- Stone slabs forming the tops of articles of furniture (for buffets, sinks, tables etc)	5%	E(0)
68029190	--- Other	5%	E(0)
68029200	-- Other calcareous stone	5%	E(0)
68029300	-- Granite	5%	E(0)
68029900	-- Other stone	5%	E(0)
68030010	--- Tiles and blocks for buildings or road paving	5%	E(0)
68030090	--- Other	5%	E(0)
68041000	- Millstones and grindstones for milling, grinding or pulping	5%	E(0)
68042100	-- Of agglomerated synthetic or natural diamond	5%	E(0)
68042200	-- Of Other agglomerated abrasives or of ceramics	5%	E(0)
68042300	-- Of natural stone	5%	E(0)
68043000	- Hand sharpening or polishing stones	5%	E(0)
68051000	- On a base of woven textile fabric only	5%	E(0)
68052000	- On A base of Paper or paperboard only	5%	E(0)
68053000	- On a base of other materials	5%	E(0)
68061000	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	5%	E(0)
68062000	- Exfoliated vermiculite, expanded clays, foamed Slag and similar expanded mineral materials (including intermixtures thereof)	5%	E(0)
68069000	- Other	5%	E(0)
68071000	- In rolls	5%	E(0)
68079010	--- Tiles, blocks and tiling stones	5%	E(0)
68079020	--- Ceiling and building boards	5%	E(0)
68079030	--- Pipes and fittings thereof	5%	E(0)
68079040	--- Cast or moulded tableware	5%	E(0)
68079090	--- Other	5%	E(0)
68080000	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	5%	E(0)
68091100	-- Faced or reinforced with paper or paperboard only	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
68091900	-- Other	5%	E(0)
68099010	--- Boards,sheets, panels, tiles and similar articles, ornamented	5%	E(0)
68099020	--- Moulded articles for decoration and ornament (patterns,columns, bowls, vases and similar articles)	5%	E(0)
68099030	--- Moulds used in industry	5%	E(0)
68099090	--- Other	5%	E(0)
68101100	-- Building blocks and bricks	5%	E(0)
68101910	--- Roofing bricks	5%	E(0)
68101921	---- Paving blocks and slabs	5%	E(0)
68101922	---- Tiles covered with a layer of ground stone for flooring or roofing	5%	E(0)
68101923	---- Granulated marble tiles	5%	E(0)
68101929	---- Other	5%	E(0)
68101990	--- Other	5%	E(0)
68109100	-- Prefabricated structural components for building or civil engineering	5%	E(0)
68109910	--- Fixed bathroom articles	5%	E(0)
68109990	--- Other	5%	E(0)
68114000	- Containing asbestos	PROHIBITED	PG
68118100	-- Corrugated sheets	5%	E(0)
68118200	-- Other sheets, panels, tiles and similar articles	5%	E(0)
68118910	--- Tanks	5%	E(0)
68118920	--- Basins and fixed bathroom fittings	5%	E(0)
68118930	--- Vases	5%	E(0)
68118990	--- Other	5%	E(0)
68128000	- OF crocidolite	PROHIBITED	PG
68129100	-- Clothing, clothing accessories, footwear and headgear	5%	E(0)
68129900	-- Other	5%	E(0)
68132000	- Containing asbestos	PROHIBITED	PG
68138100	-- Brake linings and pads	5%	E(0)
68138900	-- Other	5%	E(0)
68141000	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	5%	E(0)
68149010	--- Pipes, ducts and similar moulded articles	5%	E(0)
68149090	--- Other	5%	E(0)
68151100	-- Carbon fibres	5%	E(0)
68151200	-- Fabrics of carbon fibres	5%	E(0)
68151310	--- Filter tubes and discs of carbon fibres	5%	E(0)
68151320	--- Axial ignots of carbon fibres	5%	E(0)
68151330	--- Worked bricks and tiles of carbon fibres	5%	E(0)
68151340	--- Moulds for the manufacture of articles of delicate design (e.g., coins, medals, etc.) of carbon fibres	5%	E(0)
68151390	--- Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
68151910	--- Filter tubes and discs	5%	E(0)
68151920	--- Axial ignots	5%	E(0)
68151930	--- Worked bricks and tiles	5%	E(0)
68151940	--- Moulds for the manufacture of articles of delicate design (e.g., coins, medals, etc.)	5%	E(0)
68151990	--- Other	5%	E(0)
68152010	--- Plates	5%	E(0)
68152020	--- Cylindrical shapes	5%	E(0)
68152030	--- Plant pots	5%	E(0)
68152090	--- Other	5%	E(0)
68159110	--- Non-fire treated bricks of dolomite agglomerated with tar	5%	E(0)
68159120	--- Bricks and other forms of magnesite or chrome-magnesite, not fire-treated	5%	E(0)
68159190	--- Other	5%	E(0)
68159910	--- Unfired pots of silice or alum (e.g., those used for melting glass)	5%	E(0)
68159920	--- Touchstone for testing precious metals	5%	E(0)
68159930	--- Paving blocks and slabs	5%	E(0)
68159940	--- Filter tubes of finely crushed and agglomerated quartz or flint	5%	E(0)
68159950	--- Other blocks, slabs or sheets of melted basalt	5%	E(0)
68159990	--- Other	5%	E(0)
69010000	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	5%	E(0)
69021000	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	5%	E(0)
69022000	- Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	5%	E(0)
69029000	- Other	5%	E(0)
69031000	- Containing by weight more than 50 % of free carbon	5%	E(0)
69032000	- Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	5%	E(0)
69039000	- Other	5%	E(0)
69041000	- Building bricks	5%	E(0)
69049000	- Other	5%	E(0)
69051000	- Roofing tiles	5%	E(0)
69059010	--- Cowls	5%	E(0)
69059020	--- Architectural ornaments	5%	E(0)
69059090	--- Other	5%	E(0)
69060000	Ceramic pipes, conduits, guttering and pipe fittings.	5%	E(0)
69072100	-- Of a water absorption coefficient by weight not exceeding 0.5 %	5%	E(0)
69072200	-- Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %	5%	E(0)
69072300	-- Of a water absorption coefficient by weight exceeding 10 %	5%	E(0)
69073000	- Mosaic cubes and the like, other than those of subheading 6907.40	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
69074000	- Finishing ceramics.	5%	E(0)
69091100	- - Of porcelain or china	5%	E(0)
69091200	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	5%	E(0)
69091900	- - Other	5%	E(0)
69099010	- - - Ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods	5%	E(0)
69099090	- - - Other	5%	E(0)
69101000	- Of porcelain or china	5%	E(0)
69109000	- Other	5%	E(0)
69111000	- Tableware and kitchenware	5%	E(0)
69119000	- Other	5%	E(0)
69120000	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	5%	E(0)
69131010	- - - Censers	5%	E(0)
69131020	- - - Book-stands, paper weights and similar articles of desk accessories	5%	E(0)
69131030	- - - Vases	5%	E(0)
69131040	- - - Ashtrays	5%	E(0)
69131050	- - - Jewelry and candy boxes and the like	5%	E(0)
69131090	- - - Other	5%	E(0)
69139010	- - - Vases	5%	E(0)
69139090	- - - Other	5%	E(0)
69141010	- - - Accessories for door and window (e.g. handles, knobs,..etc.)	5%	E(0)
69141020	- - - Sign-boards, letters,numbers and other signs	5%	E(0)
69141090	- - - Other	5%	E(0)
69149010	- - - Stoves and other heating appliances of ceramic (ordinary ceramic and cramic paste)	5%	E(0)
69149020	- - - Undecorated pots (e.g. for gardening) made of ordinary ceramic	5%	E(0)
69149030	- - - Pots and jars for laboratories and stores (for pharmacies and confectionaries,..etc.)	5%	E(0)
69149090	- - - Other	5%	E(0)
70010000	Cullet and other waste and scrap of glass, excluding glass from cathode-ray tubes or other activated glass of heading 85.49; glass in the mass.	5%	E(0)
70021000	- Balls	5%	E(0)
70022000	- Rods	5%	E(0)
70023100	- - of fused quartz or Other fused silica	5%	E(0)
70023200	- - Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	5%	E(0)
70023900	- - Other	5%	E(0)
70031200	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or Non-reflecting layer	5%	E(0)
70031900	- - Other	5%	E(0)
70032000	- Wired sheets	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
70033000	- Profiles	5%	E(0)
70042000	- Glass, Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or Non-reflecting layer	5%	E(0)
70049000	- Other glass	5%	E(0)
70051000	- Non-wired glass, having an absorbent, reflecting or Non-reflecting layer	5%	E(0)
70052100	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	5%	E(0)
70052900	- - Other	5%	E(0)
70053000	- wired glass	5%	E(0)
70060000	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	5%	E(0)
70071100	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	5%	E(0)
70071900	- - Other	5%	E(0)
70072100	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	5%	E(0)
70072900	- - Other	5%	E(0)
70080000	Multiple-walled insulating units of glass .	5%	E(0)
70091000	- Rear-view mirrors for vehicles	5%	E(0)
70099100	- - Unframed	5%	E(0)
70099200	- - Framed	5%	E(0)
70101000	- Ampoules	5%	E(0)
70102000	- Stoppers, lids and other closures	5%	E(0)
70109000	- Other	5%	E(0)
70111000	- For electric lighting	5%	E(0)
70112000	- For cathode-ray tubes	5%	E(0)
70119000	- Other	5%	E(0)
70131010	- - - For table or kitchen	5%	E(0)
70131030	- - - For offices	5%	E(0)
70131041	- - - - Perfume bottles for toilet	5%	E(0)
70131049	- - - - Other	5%	E(0)
70131090	- - - Other	5%	E(0)
70132200	- - Of lead crystal	5%	E(0)
70132800	- - Other	5%	E(0)
70133300	- - Of lead crystal	5%	E(0)
70133700	- - Other	5%	E(0)
70134100	- - Of lead crystal	5%	E(0)
70134200	- - Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	5%	E(0)
70134900	- - Other	5%	E(0)
70139110	- - - For offices	5%	E(0)
70139131	- - - - Perfumery bottles for toilet	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
70139139	---- Other	5%	E(0)
70139190	--- Other	5%	E(0)
70139910	--- Aquariums	5%	E(0)
70139920	--- Censers	5%	E(0)
70139990	--- Other	5%	E(0)
70140010	--- For transportaion equipment	5%	E(0)
70140090	--- Other	5%	E(0)
70151000	- Glasses for corrective spectacles	5%	E(0)
70159010	--- Clock and watch glass	5%	E(0)
70159020	--- Glasses for sunglasses and other protective spectacles	5%	E(0)
70159090	--- Other	5%	E(0)
70161000	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	5%	E(0)
70169000	- Other	5%	E(0)
70171010	--- Quartz reactors tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	0%	E(0)
70171090	--- Other	0%	E(0)
70172000	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per kelvin within a temperature range of 0°C to 300°C	5%	E(0)
70179000	- Other	5%	E(0)
70181010	--- Rosaries	5%	E(0)
70181090	--- Other	5%	E(0)
70182000	- Glass microspheres not exceeding 1 mm in diameter	5%	E(0)
70189000	- Other	5%	E(0)
70191100	-- Chopped strands, of a length of not more than 50 mm	5%	E(0)
70191200	-- Rovings	5%	E(0)
70191300	-- Other yarn, slivers	5%	E(0)
70191400	-- Mechanically bonded mats	5%	E(0)
70191500	-- Chemically bonded mats	5%	E(0)
70191900	-- Other	5%	E(0)
70196100	-- Closed woven fabrics of rovings	5%	E(0)
70196200	-- Other closed fabrics of rovings	5%	E(0)
70196300	-- Closed woven fabrics, plain weave, of yarns, not coated or laminated	5%	E(0)
70196400	-- Closed woven fabrics, plain weave, of yarns, coated or laminated	5%	E(0)
70196500	-- Open woven fabrics of a width not exceeding 30 cm	5%	E(0)
70196600	-- Open woven fabrics of a width exceeding 30 cm	5%	E(0)
70196900	-- Other	5%	E(0)
70197100	-- Veils (thin sheets)	5%	E(0)
70197200	-- Other closed fabrics	5%	E(0)
70197300	-- Other open fabrics	5%	E(0)
70198000	- Glass wool and articles of glass wool	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
70199010	- - - For transportaion equipment	5%	E(0)
70199020	- - - Water tanks	5%	E(0)
70199030	- - - For furniture and indoor decoration	5%	E(0)
70199040	- - - For insulation purposes (heat, sound electricity)	5%	E(0)
70199050	- - - Fiberglass cases for electric meters, without electrical fittings	5%	E(0)
70199060	- - - Pipes and tubes	5%	E(0)
70199070	- - - Gas cylinders for domestic ranges, of fiberglass	5%	E(0)
70199090	- - - Other	5%	E(0)
70200010	- - - For transportaion equipment	5%	E(0)
70200020	- - - Tanks and basins	5%	E(0)
70200030	- - - Letters, numbers, sign-plates and other decorations for shops	5%	E(0)
70200040	- - - Quartz reactors tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	0%	E(0)
70200090	- - - Other	5%	E(0)
71011000	- Natural pearls	5%	E(0)
71012100	-- Unworked	5%	E(0)
71012200	-- Worked	5%	E(0)
71021000	- Unsorted	0%	E(0)
71022100	-- Unworked or simply sawn, cleaved or bruted	0%	E(0)
71022900	-- Other	5%	E(0)
71023100	-- Unworked or simply sawn, cleaved or bruted	0%	E(0)
71023900	-- Other	5%	E(0)
71031000	- Unworked or simply sawn or roughly shaped	5%	E(0)
71039100	-- Rubies, sapphires and emeralds	5%	E(0)
71039900	-- Other	5%	E(0)
71041000	- Piezo-electric quartz	5%	E(0)
71042100	-- Diamonds	5%	E(0)
71042900	-- Other	5%	E(0)
71049100	-- Diamonds	5%	E(0)
71049900	-- Other	5%	E(0)
71051000	- Of diamonds	5%	E(0)
71059000	- Other	5%	E(0)
71061000	- Powder	0%	E(0)
71069110	- - - Ingots	0%	E(0)
71069190	- - - Other	0%	E(0)
71069200	-- Semi-manufactured	0%	E(0)
71070000	Base metals clad with silver, not further worked than semi-manufactured.	5%	E(0)
71081100	-- Powder	0%	E(0)
71081210	- - - Ingots	0%	E(0)
71081290	- - - Other	0%	E(0)
71081300	-- Other semi-manufactured forms	0%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
71082000	- Monetary	0%	E(0)
71090000	Base metals or silver, clad with gold, not further worked than semi-manufactured.	5%	E(0)
71101110	- - - Ingots	0%	E(0)
71101190	- - - Other	0%	E(0)
71101900	- - Other	0%	E(0)
71102100	- - Unwrought or in powder form	0%	E(0)
71102900	- - Other	0%	E(0)
71103100	- - Unwrought or in powder form	0%	E(0)
71103900	- - Other	0%	E(0)
71104100	- - Unwrought or in powder form	0%	E(0)
71104900	- - Other	0%	E(0)
71110000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	5%	E(0)
71123000	- Ash containing precious metal or precious metal compounds	5%	E(0)
71129100	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	5%	E(0)
71129200	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	5%	E(0)
71129900	- - Other	5%	E(0)
71131100	- - Of silver, whether or not plated or clad with other precious metal	5%	E(0)
71131910	- - - Of gold	5%	E(0)
71131920	- - - Of platinum and the platinum group	5%	E(0)
71132000	- Of base metal clad with precious metal	5%	E(0)
71141100	- - Of silver, whether or not plated or clad with other precious metal	5%	E(0)
71141910	- - - Of gold	5%	E(0)
71141920	- - - Of platinum and the platinum group	5%	E(0)
71142000	- Of base metal clad with precious metal	5%	E(0)
71151000	- Catalysts in the form of wire cloth or grill, of platinum	5%	E(0)
71159000	- Other	5%	E(0)
71161010	- - - Articles of personal ornamentation	5%	E(0)
71161090	- - - Other	5%	E(0)
71162010	- - - Articles of personal ornamentation	5%	E(0)
71162020	- - - Articles for Industrial technical uses	5%	E(0)
71162090	- - - Other	5%	E(0)
71171110	- - - Cuff-links	5%	E(0)
71171190	- - - Other	5%	E(0)
71171900	- - Other	5%	E(0)
71179010	- - - Of plastic	5%	E(0)
71179020	- - - Of glass	5%	E(0)
71179030	- - - Of wood	5%	E(0)
71179090	- - - Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
71181000	- Coin (other than gold coin), not being legal tender	0%	E(0)
71189000	- Other	0%	E(0)
72011000	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus:	5%	E(0)
72012000	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	5%	E(0)
72015000	- Alloy pig iron; spiegeleisen	5%	E(0)
72021100	- - Containing by weight more than 2% of carbon	5%	E(0)
72021900	- - Other	5%	E(0)
72022100	- - Containing by weight more than 55% of silicon	5%	E(0)
72022900	- - Other	5%	E(0)
72023000	- Ferro-silico-manganese	5%	E(0)
72024100	- - Containing by weight more than 4% of carbon	5%	E(0)
72024900	- - Other	5%	E(0)
72025000	- Ferro-silico-chromium	5%	E(0)
72026000	- Ferro-nickel	5%	E(0)
72027000	- Ferro-molybdenum	5%	E(0)
72028000	- Ferro-tungsten and ferro-silico-tungsten	5%	E(0)
72029100	- - Ferro-titanium and ferro-silico-titanium	5%	E(0)
72029200	- - Ferro-vanadium	5%	E(0)
72029300	- - Ferro-niobium	5%	E(0)
72029900	- - Other	5%	E(0)
72031000	- Ferrous products obtained by direct reduction of iron ore	5%	E(0)
72039000	- Other	5%	E(0)
72041000	- Waste and scrap of cast iron	5%	E(0)
72042100	- - Of stainless steel	5%	E(0)
72042900	- - Other	5%	E(0)
72043000	- Waste and scrap of tinned iron or steel	5%	E(0)
72044100	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	5%	E(0)
72044900	- - Other	5%	E(0)
72045000	- Remelting scrap Ingots	5%	E(0)
72051000	- Granules	5%	E(0)
72052100	- - Of alloy steel	5%	E(0)
72052900	- - Other	5%	E(0)
72061000	- Ingots	5%	E(0)
72069000	- Other	5%	E(0)
72071100	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness	5%	E(0)
72071200	- - Other, of rectangular (other than square) cross-section	5%	E(0)
72071900	- - Other	5%	E(0)
72072000	- Containing by weight 0.25% or more of carbon	5%	E(0)
72081000	- in coils, not further worked than hot-rolled, with patterns in relief	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
72082500	-- Of a thickness of 4.75 mm or more	5%	E(0)
72082600	-- Of a thickness of 3 mm or more but less than 4.75 mm	5%	E(0)
72082700	-- Of a thickness of less than 3 mm	5%	E(0)
72083600	-- Of a thickness exceeding 10 mm	5%	E(0)
72083700	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	E(0)
72083800	-- Of a thickness of 3 mm or more but less than 4.75 mm	5%	E(0)
72083900	-- Of a thickness of less than 3 mm	5%	E(0)
72084000	- Not in coils, not further worked than hot-rolled, with patterns in relief	5%	E(0)
72085100	-- Of a thickness exceeding 10 mm	5%	E(0)
72085200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	E(0)
72085300	-- Of a thickness of 3 mm or more but less than 4.75 mm	5%	E(0)
72085400	-- Of a thickness of less than 3 mm	5%	E(0)
72089000	- Other	5%	E(0)
72091500	-- Of a thickness of 3 mm or more	5%	E(0)
72091600	-- Of a thickness exceeding 1 mm but less than 3 mm	5%	E(0)
72091700	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	E(0)
72091800	-- Of a thickness of less than 0.5 mm	5%	E(0)
72092500	-- Of a thickness of 3 mm or more	5%	E(0)
72092600	-- Of a thickness exceeding 1 mm but less than 3 mm	5%	E(0)
72092700	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	E(0)
72092800	-- Of a thickness of less than 0.5 mm	5%	E(0)
72099000	- Other	5%	E(0)
72101100	-- Of a thickness of 0.5 mm or more	5%	E(0)
72101200	-- Of a thickness of less than 0.5 mm	5%	E(0)
72102000	- Plated or coated with lead, including terne-plate	5%	E(0)
72103000	- Electrolytically plated or coated with zinc	5%	E(0)
72104100	-- Corrugated	5%	E(0)
72104900	-- Other	5%	E(0)
72105000	- Plated or coated with chromium oxides or with chromium and chromium oxides	5%	E(0)
72106100	-- Plated or coated with aluminium-zinc alloys	5%	E(0)
72106900	-- Other	5%	E(0)
72107000	- Painted, varnished or coated with plastics	5%	E(0)
72109000	- Other	5%	E(0)
72111300	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	5%	E(0)
72111400	-- Other, of a thickness of 4.75 mm or more	5%	E(0)
72111900	-- Other	5%	E(0)
72112300	-- Containing by weight less than 0.25% of carbon	5%	E(0)
72112900	-- Other	5%	E(0)
72119000	- Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
72121000	- Plated or coated with tin	5%	E(0)
72122000	- Electrolytically plated or coated with zinc	5%	E(0)
72123000	- Otherwise plated or coated with zinc	5%	E(0)
72124000	- Painted, varnished or coated with plastics	5%	E(0)
72125000	- Otherwise plated or coated	5%	E(0)
72126000	- Clad	5%	E(0)
72131000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	10%	E(0)
72132000	- Other, of free-cutting steel	10%	E(0)
72139100	- - Of circular cross-section measuring less than 14 mm in diameter	10%	E(0)
72139900	- - - Other	10%	E(0)
72141030	- - - Of circular cross-section measuring less than 10mm in diameter	10%	E(0)
72141040	- - - Of circular cross-section measuring 10-32 mm in diameter	10%	E(0)
72141090	- - - Other	10%	E(0)
72142030	- - - Of circular cross-section measuring less than 10mm in diameter	10%	E(0)
72142040	- - - Of circular cross-section measuring 10-32 mm in diameter	10%	E(0)
72142090	- - - Other	10%	E(0)
72143030	- - - Of circular cross-section measuring less than 10mm in diameter	10%	E(0)
72143040	- - - Of circular cross-section measuring 10-32 mm in diameter	10%	E(0)
72143090	- - - Other	10%	E(0)
72149100	- - Of rectangular (other than square) cross-section	10%	E(0)
72149900	- - Other	10%	E(0)
72151030	- - - Of circular cross-section measuring less than 10mm in diameter	10%	E(0)
72151040	- - - Of circular cross-section measuring 10-32 mm in diameter	10%	E(0)
72151090	- - - Other	10%	E(0)
72155030	- - - Of circular cross-section measuring less than 10mm in diameter	10%	E(0)
72155040	- - - Of circular cross-section measuring 10-32 mm in diameter	10%	E(0)
72155090	- - - Other	10%	E(0)
72159030	- - - Of circular cross-section measuring less than 10mm in diameter	10%	E(0)
72159040	- - - Of circular cross-section measuring 10-32 mm in diameter	10%	E(0)
72159090	- - - Other	10%	E(0)
72161000	- U, I or H sections, not further worked than hot-rolled, hotdrawn or extruded, of a height of less than 80 mm	5%	E(0)
72162100	- - L sections	5%	E(0)
72162200	- - T sections	5%	E(0)
72163110	exceeding 220 mm Of a height of 80 mm or more, but not - - -	5%	E(0)
72163120	exceeding 220 mm Of a height - - -	5%	E(0)
72163210	exceeding 220 mm Of a height of 80 mm or more, but not - - -	5%	E(0)
72163220	exceeding 220 mm Of a height - - -	5%	E(0)
72163310	exceeding 220 mm Of a height of 80 mm or more, but not - - -	5%	E(0)
72163320	exceeding 220 mm Of a height - - -	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
72164010	exceeding 220 mm Of a height of 80 mm or more, but not - - -	5%	E(0)
72164020	exceeding 220 mm Of a height - - -	5%	E(0)
72165000	- Other angles, shapes and sections, not further worked than hotrolled, hot-drawn or extruded	5%	E(0)
72166100	- - Obtained from flat-rolled products	5%	E(0)
72166900	- - Other	5%	E(0)
72169100	- - Cold-formed or cold-finished from flat-rolled products	5%	E(0)
72169900	- - Other	5%	E(0)
72171000	- Not plated or coated, whether or not polished	5%	E(0)
72172000	- Plated or coated with zinc	5%	E(0)
72173000	- Plated or coated with other base metals	5%	E(0)
72179000	- Other	5%	E(0)
72181000	- Ingots and other primary forms	5%	E(0)
72189100	- - Of rectangular (other than square) cross-section	5%	E(0)
72189900	- - other	5%	E(0)
72191100	- - Of a thickness exceeding 10 mm	5%	E(0)
72191200	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	E(0)
72191300	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	E(0)
72191400	- - Of a thickness of less than 3 mm	5%	E(0)
72192100	- - Of a thickness exceeding 10 mm	5%	E(0)
72192200	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	E(0)
72192300	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	E(0)
72192400	- - Of a thickness of less than 3 mm	5%	E(0)
72193100	- - Of a thickness of 4.75 mm or more	5%	E(0)
72193200	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	E(0)
72193300	- - Of a thickness exceeding 1 mm but less than 3 mm	5%	E(0)
72193400	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	E(0)
72193500	- - Of a thickness of less than 0.5 mm	5%	E(0)
72199000	- Other	5%	E(0)
72201100	- - Of a thickness of 4.75 mm or more	5%	E(0)
72201200	- - Of a thickness of less than 4.75 mm	5%	E(0)
72202000	- Not further worked than cold-rolled (cold-reduced)	5%	E(0)
72209000	- Other	5%	E(0)
72210000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	5%	E(0)
72221100	- - Of circular cross-section	5%	E(0)
72221900	- - Other	5%	E(0)
72222000	- Bars and rods, not further worked than cold-formed or cold-finished	5%	E(0)
72223000	- Other bars and rods	5%	E(0)
72224000	- Angles, shapes and sections	5%	E(0)
72230000	Wire of stainless steel.	5%	E(0)
72241000	- Ingots and other primary forms	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
72249000	- Other	5%	E(0)
72251100	- - Grain-oriented	5%	E(0)
72251900	- - Other	5%	E(0)
72253000	- Other, not further worked than hot-rolled, in coils	5%	E(0)
72254000	- Other, not further worked than hot-rolled, not in coils	5%	E(0)
72255000	- Other, not further worked than cold-rolled (cold-reduced)	5%	E(0)
72259100	- - Electrolytically plated or coated with zinc	5%	E(0)
72259200	- - Otherwise plated or coated with zinc	5%	E(0)
72259900	- - Other	5%	E(0)
72261100	- - Grain-oriented	5%	E(0)
72261900	- - Other	5%	E(0)
72262000	- Of high speed steel	5%	E(0)
72269100	- - Not further worked than hot-rolled	5%	E(0)
72269200	- - Not further worked than cold-rolled (cold-reduced)	5%	E(0)
72269900	- - Other	5%	E(0)
72271000	- Of high speed steel	10%	E(0)
72272000	- Of silico-manganese steel	10%	E(0)
72279000	- Other	10%	E(0)
72281010	- - - Of circular cross-section measuring less than 10mm in diameter	10%	E(0)
72281020	- - - Of circular cross-section measuring 10-32 mm in diameter	10%	E(0)
72281090	- - - Other	10%	E(0)
72282010	- - - Of circular cross-section measuring less than 10mm in diameter	10%	E(0)
72282020	- - - Of circular cross-section measuring 10-32 mm in diameter	10%	E(0)
72282090	- - - Other	10%	E(0)
72283010	- - - Of circular cross-section measuring less than 10mm in diameter	10%	E(0)
72283020	- - - Of circular cross-section measuring 10-32 mm in diameter	10%	E(0)
72283090	- - - Other	10%	E(0)
72284010	- - - Of circular cross-section measuring less than 10mm in diameter	10%	E(0)
72284020	- - - Of circular cross-section measuring 10-32 mm in diameter	10%	E(0)
72284090	- - - Other	10%	E(0)
72285010	- - - Of circular cross-section measuring less than 10mm in diameter	10%	E(0)
72285020	- - - Of circular cross-section measuring 10-32 mm in diameter	10%	E(0)
72285090	- - - Other	10%	E(0)
72286010	- - - Of circular cross-section measuring less than 10mm in diameter	10%	E(0)
72286020	- - - Of circular cross-section measuring 10-32 mm in diameter	10%	E(0)
72286090	- - - Other	10%	E(0)
72287000	- Angles, shapes and sections	10%	E(0)
72288000	- Hollow drill bars and rods	10%	E(0)
72292000	- Of silico-manganese steel	5%	E(0)
72299000	- Other	5%	E(0)
73011000	- Sheet piling	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
73012000	- Angles, shapes and sections	5%	E(0)
73021000	- Rails	5%	E(0)
73023000	- Switch blades, crossing frogs, point rods and other crossing pieces	5%	E(0)
73024000	- Fish-plates and sole plates	5%	E(0)
73029000	- Other	5%	E(0)
73030000	Tubes, pipes and hollow profiles, of cast iron.	5%	E(0)
73041100	- - Of stainless steel	5%	E(0)
73041900	- - Other	5%	E(0)
73042200	- - Drill pipe of stainless steel	5%	E(0)
73042300	- - Other drill pipe	5%	E(0)
73042400	- - Other, of stainless steel	5%	E(0)
73042900	- - Other	5%	E(0)
73043100	- - Cold-drawn or cold-rolled (cold-reduced)	5%	E(0)
73043900	- - Other	5%	E(0)
73044100	- - Cold-drawn or cold-rolled (cold-reduced)	5%	E(0)
73044900	- - Other	5%	E(0)
73045100	- - Cold-drawn or cold-rolled (cold-reduced)	5%	E(0)
73045900	- - Other	5%	E(0)
73049000	- Other	5%	E(0)
73051100	- - Longitudinally submerged arc welded	5%	E(0)
73051200	- - Other, longitudinally welded	5%	E(0)
73051900	- - Other	5%	E(0)
73052000	- Casing of a kind used in drilling for oil or gas	5%	E(0)
73053100	- - Longitudinally welded	5%	E(0)
73053900	- - Other	5%	E(0)
73059000	- Other	5%	E(0)
73061100	- - Welded, of stainless steel	5%	E(0)
73061900	- - Other	5%	E(0)
73062100	- - Welded, of stainless steel	5%	E(0)
73062900	- - Other	5%	E(0)
73063000	- Other, welded, of circular cross-section, of iron or non-alloy steel	5%	E(0)
73064000	- Other, welded, of circular cross-section, of stainless steel	5%	E(0)
73065000	- Other, welded, of circular cross-section, of other alloy steel	5%	E(0)
73066100	- - Of square or rectangular cross-section	5%	E(0)
73066900	- - Of other non-circular cross-section	5%	E(0)
73069000	- Other	5%	E(0)
73071100	- - Of non-malleable cast iron	5%	E(0)
73071900	- - Other	5%	E(0)
73072100	- - Flanges	5%	E(0)
73072200	- - Threaded elbows, bends and sleeves	5%	E(0)
73072300	- - Butt welding fittings	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
73072900	-- Other	5%	E(0)
73079100	-- Flanges	5%	E(0)
73079200	-- Threaded elbows, bends and sleeves	5%	E(0)
73079300	-- Butt welding fittings	5%	E(0)
73079900	-- Other	5%	E(0)
73081000	- Bridges and bridge-sections	5%	E(0)
73082000	- Towers and lattice masts	5%	E(0)
73083000	- Doors, windows and their frames and thresholds for doors	5%	E(0)
73084000	- Equipment for scaffolding, shuttering, propping or pit propping	5%	E(0)
73089010	--- Wall-mounted boxes for fire fighting equipment or fire hoses and the like	5%	E(0)
73089020	--- Large-scale shelving for assembly and permanent installation in shops, workshops and storehouses, etc.	5%	E(0)
73089030	--- Angles and ties for fastening decoration tiles in ceilings	5%	E(0)
73089040	--- Scaffoldings props, platforms and fittings	5%	E(0)
73089050	--- Staircases, fixed	5%	E(0)
73089060	--- Sheds and domes	5%	E(0)
73089090	--- Other	5%	E(0)
73090010	---- Domestic water tanks	5%	E(0)
73090090	---- Other	5%	E(0)
73101000	- Of a capacity of 50 L or more	5%	E(0)
73102110	--- For aerated beverages and fruit juices	5%	E(0)
73102120	--- For preserving foods	5%	E(0)
73102130	--- For preserving chemicals and lubricating oils	5%	E(0)
73102190	--- Other	5%	E(0)
73102900	-- Other	5%	E(0)
73110010	--- For oxygen	5%	E(0)
73110020	--- For freon	5%	E(0)
73110030	--- For domestic stoves gases	5%	E(0)
73110090	--- For other gases	5%	E(0)
73121010	--- Electric wire and cable , not insulated	5%	E(0)
73121090	--- Other	5%	E(0)
73129010	--- Lifting ropes	5%	E(0)
73129090	--- Other	5%	E(0)
73130000	Barbed wire of iron or steel; twisted hoop or single flat wire,barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	5%	E(0)
73141200	-- Endless bands for machinery, of stainless steel	5%	E(0)
73141400	-- Other woven cloth, of stainless steel	5%	E(0)
73141900	-- Other	5%	E(0)
73142000	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
73143100	-- Plated or coated with zinc	5%	E(0)
73143900	-- Other	5%	E(0)
73144100	-- Plated or coated with zinc	5%	E(0)
73144200	-- Coated with plastics	5%	E(0)
73144900	-- Other	5%	E(0)
73145000	- Expanded metal	5%	E(0)
73151100	-- Roller chain	5%	E(0)
73151200	-- Other chain	5%	E(0)
73151900	-- Parts	5%	E(0)
73152000	- Skid chain	5%	E(0)
73158100	-- Stud-link	5%	E(0)
73158200	-- Other, welded link	5%	E(0)
73158900	-- Other	5%	E(0)
73159000	- Other parts	5%	E(0)
73160000	Anchors, grapnels and parts thereof, of iron or steel.	5%	E(0)
73170010	--- Steel nails and carpentry nails	5%	E(0)
73170020	--- Tacks	5%	E(0)
73170030	--- Drawing pins	5%	E(0)
73170040	--- Staples	5%	E(0)
73170090	--- Other	5%	E(0)
73181100	-- Coach screws	5%	E(0)
73181200	-- Other wood screws	5%	E(0)
73181300	-- Screw hooks and screw rings	5%	E(0)
73181400	-- Self-tapping screws	5%	E(0)
73181500	-- Other screws and bolts, whether or not with their nuts or washers	5%	E(0)
73181600	-- Nuts	5%	E(0)
73181900	-- Other	5%	E(0)
73182100	-- Spring washers and Other lock washers	5%	E(0)
73182200	-- Other washers	5%	E(0)
73182300	-- Rivets	5%	E(0)
73182400	-- Cotters and cotter-pins	5%	E(0)
73182900	-- Other	5%	E(0)
73194000	- Safety pins and other pins	5%	E(0)
73199000	- Other	5%	E(0)
73201000	- Leaf-springs and leaves therefor	5%	E(0)
73202000	- Helical springs	5%	E(0)
73209000	- Other	5%	E(0)
73211110	--- Cookers	5%	E(0)
73211120	--- Barbecues	5%	E(0)
73211130	--- Braziers	5%	E(0)
73211190	--- Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
73211210	--- Cookers	5%	E(0)
73211220	--- Barbecues	5%	E(0)
73211230	--- Braziers	5%	E(0)
73211290	--- Other	5%	E(0)
73211900	-- Other, including appliances for solid fuel	5%	E(0)
73218110	--- Heaters	5%	E(0)
73218190	--- Other	5%	E(0)
73218210	--- Heaters	5%	E(0)
73218290	--- Other	5%	E(0)
73218900	-- Other, including appliances for solid fuel	5%	E(0)
73219010	--- For cookers	5%	E(0)
73219020	--- For barbecues	5%	E(0)
73219030	--- For heaters	5%	E(0)
73219090	--- Other	5%	E(0)
73221100	-- Of cast iron	5%	E(0)
73221900	-- Other	5%	E(0)
73229000	- Other	5%	E(0)
73231000	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	5%	E(0)
73239100	-- Of cast iron, not enamelled	5%	E(0)
73239200	-- Of cast iron, enamelled	5%	E(0)
73239300	-- Of stainless steel	5%	E(0)
73239400	-- Of iron (other than cast iron) or steel, enamelled	5%	E(0)
73239900	-- Other	5%	E(0)
73241000	- Sinks and wash basins, of stainless steel :	5%	E(0)
73242100	-- Of cast iron, whether or not enamelled	5%	E(0)
73242900	-- Other	5%	E(0)
73249000	- Other, including parts	5%	E(0)
73251010	--- Inspection traps, gratings, drain covers and similar castings for sewage	5%	E(0)
73251020	--- Hydrant pillars and covers	5%	E(0)
73251030	--- Pillar boxes	5%	E(0)
73251040	--- Rabbit and poultry cages, hives, animal feeders and drinkers and ploughs	5%	E(0)
73251090	--- Other	5%	E(0)
73259100	-- Grinding balls and similar articles for mills	5%	E(0)
73259910	--- Manholes, drain covers and similar articles for sewage	5%	E(0)
73259920	--- Hydrant plates and valves and fire-alarm columns	5%	E(0)
73259930	--- Pillar boxes	5%	E(0)
73259940	--- Rabbit and poultry cages, hives, animal feeders and drinkers and ploughs	5%	E(0)
73259990	--- Other	5%	E(0)
73261100	-- Grinding balls and similar articles for mills	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
73261900	-- Other	5%	E(0)
73262010	--- Rat traps	5%	E(0)
73262020	--- Fish traps	5%	E(0)
73262030	--- Stalls for animal feeding	5%	E(0)
73262040	--- Waste baskets	5%	E(0)
73262090	--- Other	5%	E(0)
73269010	--- Shoe protectors whether or not incorporating affixing points	5%	E(0)
73269020	--- Tree-climbing irons	5%	E(0)
73269030	--- Non-mechanical ventilators	5%	E(0)
73269040	--- Venetian blinds	5%	E(0)
73269050	--- Binding hoops for casks	5%	E(0)
73269060	--- Fittings for electric wiring (e.g., stays, clips, brackets); suspension or connecting devices for insulator chains	5%	E(0)
73269070	--- Fencing posts	5%	E(0)
73269080	--- Tent pegs and stakes for tethering livestock	5%	E(0)
73269091	---- Hoops for garden borders and trainers for trees	5%	E(0)
73269092	---- Clips for water hoses	5%	E(0)
73269093	---- Road studs	5%	E(0)
73269094	---- Portable ladders and steps	5%	E(0)
73269095	---- Tools boxes	5%	E(0)
73269096	---- Jewellery and antique boxes and cosmetic or powder boxes and cases	5%	E(0)
73269097	---- Electricity (lighting) poles	5%	E(0)
73269098	--- Rabbit and poultry cages, hives, animal feeders and drinkers and ploughs	5%	E(0)
73269099	---- Other	5%	E(0)
74010000	Copper mattes; cement copper (precipitated copper).	5%	E(0)
74020000	Unrefined copper; copper anodes for electrolytic refining.	5%	E(0)
74031100	-- Cathodes and sections of cathodes	5%	E(0)
74031200	-- Wire-bars	5%	E(0)
74031300	-- Billets	5%	E(0)
74031900	-- Other	5%	E(0)
74032100	-- Copper-zinc base alloys (brass)	5%	E(0)
74032200	-- Copper-tin base alloys (bronze)	5%	E(0)
74032900	-- Other copper alloys (other than master alloys of heading 74.05)	5%	E(0)
74040000	Copper waste and scrap	5%	E(0)
74050000	Master alloys of copper	5%	E(0)
74061000	- Powders of non-lamellar structure	5%	E(0)
74062000	- Powders of lamellar structure; flakes	5%	E(0)
74071000	- Of refined copper	5%	E(0)
74072100	-- Of copper-zinc base alloys (brass)	5%	E(0)
74072900	-- Other	5%	E(0)
74081100	-- Of which the maximum cross-sectional dimension exceeds 6 mm	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
74081900	-- Other	5%	E(0)
74082100	-- Of copper-zinc base alloys (brass)	5%	E(0)
74082200	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	E(0)
74082900	-- Other	5%	E(0)
74091100	-- In coils	5%	E(0)
74091900	-- Other	5%	E(0)
74092100	-- In coils	5%	E(0)
74092900	-- Other	5%	E(0)
74093100	-- In coils	5%	E(0)
74093900	-- Other	5%	E(0)
74094000	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	E(0)
74099000	- Of other copper alloys	5%	E(0)
74101100	-- Of refined copper	5%	E(0)
74101200	-- Of copper alloys	5%	E(0)
74102100	-- Of refined copper	5%	E(0)
74102200	-- Of copper alloys	5%	E(0)
74111000	- Of refined copper	5%	E(0)
74112100	-- Of copper-zinc base alloys (brass)	5%	E(0)
74112200	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel zinc base alloys (nickel silver)	5%	E(0)
74112900	-- Other	5%	E(0)
74121000	- Of refined copper	5%	E(0)
74122000	- Of copper alloys	5%	E(0)
74130000	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	5%	E(0)
74151000	- Nails and tacks, drawing pins, staples and similar articles	5%	E(0)
74152100	-- Washers (including spring washers)	5%	E(0)
74152900	-- Other	5%	E(0)
74153300	-- Other screws; bolts and nuts	5%	E(0)
74153900	-- Other	5%	E(0)
74181000	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	5%	E(0)
74182000	- Sanitary ware and parts thereof	5%	E(0)
74192010	--- Radiator plates	5%	E(0)
74192020	--- Reservoirs, tanks, vats and similar containers for any material (excluding liquefied gas) of a capacity exceeding 300 l, not fitted with mechanical or thermal devices, whether or not lined or heat-insulated	5%	E(0)
74192090	--- Other	5%	E(0)
74198010	--- Radiator plates	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
74198020	- - - Reservoirs, tanks, vats and similar containers for any material (excluding liquefied gas) of a capacity exceeding 300 l, not fitted with mechanical or thermal equipment, whether or not lined or heat-insulated	5%	E(0)
74198030	- - - Containers for compressed or liquefied gas	5%	E(0)
74198040	- - - Cathodes of copper or copper alloy for electro-plating	5%	E(0)
74198050	- - - Articles of copper wires (traps, waste baskets . . etc)	5%	E(0)
74198060	- - - Non-mechanical ventilators	5%	E(0)
74198070	- - - Venetian Blinds	5%	E(0)
74198080	- - - Clips for water hoses	5%	E(0)
74198090	- - - Other	5%	E(0)
75011000	- Nickel mattes	5%	E(0)
75012000	- Nickel oxide sinters and other intermediate products of nickel metallurgy	5%	E(0)
75021000	- Nickel, not alloyed	5%	E(0)
75022000	- Nickel alloys	5%	E(0)
75030000	Nickel waste and scrap.	5%	E(0)
75040000	Nickel powders and flakes.	5%	E(0)
75051100	- - Of nickel, not alloyed	5%	E(0)
75051200	- - Of nickel alloys	5%	E(0)
75052100	- - Of nickel, not alloyed	5%	E(0)
75052200	- - Of nickel alloys	5%	E(0)
75061000	- Of nickel, not alloyed	5%	E(0)
75062000	- Of nickel alloys	5%	E(0)
75071100	- - Of nickel, not alloyed	5%	E(0)
75071200	- - Of nickel alloys	5%	E(0)
75072000	- Tube or pipe fittings	5%	E(0)
75081000	- Cloth, grill and netting, of nickel wire	5%	E(0)
75089010	- - - Window frames for structures	5%	E(0)
75089020	- - - Reservoirs, tanks, vats and similar containers, of any capacity, not fitted with mechanical or thermal equipment	5%	E(0)
75089030	- - - Nails, tacks, nuts, bolts, screws	5%	E(0)
75089040	- - - Springs	5%	E(0)
75089050	- - - Domestic and kitchen articles	5%	E(0)
75089060	- - - Sanitary wares	5%	E(0)
75089090	- - - Other	5%	E(0)
76011000	- Aluminium, not alloyed	5%	E(0)
76012000	- Aluminium alloys	5%	E(0)
76020000	Aluminium waste and scrap.	5%	E(0)
76031000	- Powders of non-lamellar structure	5%	E(0)
76032000	- Powders of lamellar structure; flakes	5%	E(0)
76041000	- Of aluminium, not alloyed	5%	E(0)
76042100	- - Hollow profiles	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
76042900	-- Other	5%	E(0)
76051100	-- Of which the maximum cross-sectional dimension exceeds 7 mm	5%	E(0)
76051900	-- Other	5%	E(0)
76052100	-- Of which the maximum cross-sectional dimension exceeds 7 mm	5%	E(0)
76052900	-- Other	5%	E(0)
76061100	-- Of aluminium, not alloyed	5%	E(0)
76061210	--- Flattened or grained aluminium alloys plates and sheets of a thickness exceeding 0.2 mm but not exceeding 8 mm.	5%	E(0)
76061220	--- Flattened aluminium alloys coils and strips of a thickness of 0.2 mm or more but not exceeding 0.4 mm.	5%	E(0)
76061230	--- Aluminium alloys flattened or grained coils and strips of a thickness exceeding 0.4 mm but not exceeding 8 mm.	5%	E(0)
76061240	--- Aluminium alloys chequered plates and sheets of a thickness of 1.0 mm or more but not exceeding 3.2 mm.	5%	E(0)
76061290	--- Other	5%	E(0)
76069100	-- Of aluminium, not alloyed	5%	E(0)
76069210	-- Flattened aluminium alloys coils and strips of a thickness of 0.2 mm or more but not exceeding 8 mm.	5%	E(0)
76069220	--- Aluminium alloys plates and sheets of a thickness exceeding 0.2	5%	E(0)
76069290	--- Other	5%	E(0)
76071110	--- In rolls put up for retail sale	5%	E(0)
76071190	--- Other	5%	E(0)
76071910	--- In rolls put up for retail sale	5%	E(0)
76071990	--- Other	5%	E(0)
76072010	--- In rolls put up for retail sale	5%	E(0)
76072090	--- Other	5%	E(0)
76081000	- of aluminium, not alloyed	5%	E(0)
76082000	- Of aluminium alloys	5%	E(0)
76090000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	5%	E(0)
76101010	--- Power operated doors for garages	5%	E(0)
76101090	--- Other	5%	E(0)
76109010	--- Bridges and Bridges-sections	5%	E(0)
76109020	--- Towers and lattice masts	5%	E(0)
76109030	--- Sheds and domes	5%	E(0)
76109040	--- Staircases	5%	E(0)
76109050	--- Wall partitions for hospital wards, restaurants, offices, toilets and the like	5%	E(0)
76109060	--- Decoration tiles for ceilings	5%	E(0)
76109070	--- Angles and stays for fixing decoration tiles in ceilings	5%	E(0)
76109090	--- Other	5%	E(0)
76110000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l,	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
	whether or not lined or heatinsulated, but not fitted with mechanical or thermal equipment.		
76121000	- Collapsible tubular containers	5%	E(0)
76129010	- - - Cans for aerated beverages and fruit juices	5%	E(0)
76129020	- - - Cans for preserving foods	5%	E(0)
76129030	- - - Cans for chemicals and lubrication oils	5%	E(0)
76129090	- - - Other	5%	E(0)
76130010	- - - Gas cylinders of a capacity 100 l and less	5%	E(0)
76130090	- - - Other	5%	E(0)
76141010	- - - Uninsulated electric wire and cable	5%	E(0)
76141090	- - - Other	5%	E(0)
76149000	- Other	5%	E(0)
76151010	- - Pot scourers and scourina or polishing pads, gloves and the like	5%	E(0)
76151020	- - - Plates and trays of aluminum sheets	5%	E(0)
76151090	- - - Other	5%	E(0)
76152000	- Sanitary ware and parts thereof	5%	E(0)
76161000	- Nails, tacks staples (other than those of heading 83.05) screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	5%	E(0)
76169100	- - Cloth, grill, netting and fencing, of aluminium wire	5%	E(0)
76169910	- - - Chains and parts thereof	5%	E(0)
76169921	- - - - Cloth, grill and netting of expanded aluminium wire	5%	E(0)
76169922	- - - - Waste baskets	5%	E(0)
76169929	- - - - Other	5%	E(0)
76169930	- - - Non-mechanical ventilators	5%	E(0)
76169940	- - - Venetian blinds	5%	E(0)
76169950	- - - Power line accessories (e.g.wire channels, suppotr, clips and mounts)	5%	E(0)
76169960	- - - Fencing pillars	5%	E(0)
76169970	- - - Portable ladders	5%	E(0)
76169990	- - - Other	5%	E(0)
78011000	- Refined Lead	5%	E(0)
78019100	- - Containing by weight antimony as the principal other element	5%	E(0)
78019900	- - Other	5%	E(0)
78020000	Lead waste and scrap.	5%	E(0)
78041100	- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	5%	E(0)
78041900	- - Other	5%	E(0)
78042000	- Powders and flakes	5%	E(0)
78060000	Other articles of lead .	5%	E(0)
79011100	- - Containing by weight 99.99% or more of zinc	5%	E(0)
79011200	- - Containing by weight less than 99.99% of zinc	5%	E(0)
79012000	- Zinc alloys	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
79020000	Zinc waste and scrap .	5%	E(0)
79031000	- Zinc dust	5%	E(0)
79039000	- Other	5%	E(0)
79040010	- - - Wire	5%	E(0)
79040020	- - - Bars and rods	5%	E(0)
79040090	- - - Profiles	5%	E(0)
79050010	- - - Photo-engraving, lithographic or other printing plates . . etc.	5%	E(0)
79050090	- - - Other	5%	E(0)
79070010	- - - Cans, boxes, and similar containers for packing and transportation	5%	E(0)
79070020	- - - Reservoirs, vats, drums and similar containers not fitted with mechanical or thermal equipment	5%	E(0)
79070030	- - - Tubular containers for packing pharmaceutical product ... etc.	5%	E(0)
79070040	- - - Cloth, grill and netting of zinc wire and expanded metal sheets	5%	E(0)
79070050	- - - Nails, tacks, nuts, bolts, and screws	5%	E(0)
79070060	- - - Household articles	5%	E(0)
79070070	- - - Sanitary ware	5%	E(0)
79070080	- - - Labels for plants and cuttings, not incorporating letters, numbers or patterns	5%	E(0)
79070091	- - - - Hollowed sheets for marking packages,etc.	5%	E(0)
79070092	- - - - Electroplating anodes	5%	E(0)
79070093	- - - - Cathodic protection anodes (sacrificial anodes) used for protecting pipelines and ships tanks ... etc., from corrosion	5%	E(0)
79070099	- - - - Other	5%	E(0)
80011000	- Tin, not alloyed	5%	E(0)
80012000	- Tin alloys	5%	E(0)
80020000	Tin waste and scrap.	5%	E(0)
80030010	- - - Hollow bars	5%	E(0)
80030090	- - - Other	5%	E(0)
80070010	- - - Vats, reservoirs, drums and other containers(not fitted with mechanical or thermal equipment)	5%	E(0)
80070020	- - - Collapsible tubes for packing dentifrices, colours or other products	5%	E(0)
80070030	- - - Household ,kitchen and tableware (jugs, trays, plates . . etc.)	5%	E(0)
80070090	- - - Other	5%	E(0)
81011000	- Powders	5%	E(0)
81019400	- - Unwrought tungsten, including bars and rods obtained simply by sintering; waste and scrap	5%	E(0)
81019600	- - Wire	5%	E(0)
81019700	- - Waste and scrap	5%	E(0)
81019900	- - Other	5%	E(0)
81021000	- Powders	5%	E(0)
81029400	- - Unwrought molybdenum, including bars and rods obtained simply by sintering	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
81029500	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5%	E(0)
81029600	- - Wire	5%	E(0)
81029700	- - Waste and scrap	5%	E(0)
81029900	- - Other	5%	E(0)
81032000	- Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders	5%	E(0)
81033000	- Waste and scrap	5%	E(0)
81039100	-- Crucibles	5%	E(0)
81039900	-- Other	5%	E(0)
81041100	- - Containing at least 99.8% by weight of magnesium	5%	E(0)
81041900	- - Other	5%	E(0)
81042000	- Waste and scrap	5%	E(0)
81043010	- - - Magnesium powder	5%	E(0)
81043090	- - - Other	5%	E(0)
81049010	- - - Angles, profiles, sheets, plates, foils, strips, hollow rods, flakes	5%	E(0)
81049020	- - - Wire, rods and bars	5%	E(0)
81049030	- - - Pipes and tubes and fittings thereof and hollow bars	5%	E(0)
81049090	- - - Other articles of magnesium	5%	E(0)
81052000	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt ; waste	5%	E(0)
81053000	- Waste and scrap	5%	E(0)
81059000	- Other	5%	E(0)
81061000	- Containing more than 99.99 % of bismuth, by weight	5%	E(0)
81069000	- Other	5%	E(0)
81082000	- Unwrought titanium; powders	5%	E(0)
81083000	- Waste and scrap	5%	E(0)
81089000	- Other	5%	E(0)
81092100	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	5%	E(0)
81092900	-- Other	5%	E(0)
81093100	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	5%	E(0)
81093900	-- Other	5%	E(0)
81099100	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	5%	E(0)
81099900	-- Other	5%	E(0)
81101000	- Unwrought antimony; powders	5%	E(0)
81102000	- Waste and scrap	5%	E(0)
81109000	- Other	5%	E(0)
81110000	Manganese and articles thereof, including waste and scrap.	5%	E(0)
81121200	- - Unwrought; powders	5%	E(0)
81121300	- - Waste and scrap	5%	E(0)
81121900	- - Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
81122100	-- Unwrought; powders	5%	E(0)
81122200	-- Waste and scrap	5%	E(0)
81122900	-- Other	5%	E(0)
81123100	-- Unwrought; waste and scrap; powders	5%	E(0)
81123900	-- Other	5%	E(0)
81124100	-- Unwrought; waste and scrap; powders	5%	E(0)
81124900	-- Other	5%	E(0)
81125100	-- Unwrought; powders	5%	E(0)
81125200	-- Waste and scrap	5%	E(0)
81125900	-- Other	5%	E(0)
81126100	-- Waste and scrap	5%	E(0)
81126900	-- Other	5%	E(0)
81129200	-- Unwrought; waste and scrap; powders	5%	E(0)
81129900	-- Other	5%	E(0)
81130000	Cermets and articles thereof, including waste and scrap.	5%	E(0)
82011000	- Spades and shovels	5%	E(0)
82013000	- Mattocks, picks, hoes and rakes	5%	E(0)
82014000	- Axes, bill hooks and similar hewing tools	5%	E(0)
82015000	- Secateurs and similar one-handed pruners and shears (including poultry shears)	5%	E(0)
82016000	- Hedge shears, two-handed pruning shears and similar two-handed shears	5%	E(0)
82019000	- Other hand tools of a kind used in agriculture, horticulture or forestry	5%	E(0)
82021000	- Hand saws	5%	E(0)
82022000	- Band saw blades	5%	E(0)
82023100	-- With working part of steel	5%	E(0)
82023900	-- Other, including parts	5%	E(0)
82024000	- Chain saw blades	5%	E(0)
82029100	-- Straight saw blades, for working metal	5%	E(0)
82029900	-- Other	5%	E(0)
82031000	- Files, rasps and similar tools	5%	E(0)
82032000	- Pliers (including cutting pliers), pincers, tweezers and similar tools	5%	E(0)
82033000	- Metal cutting shears and similar tools	5%	E(0)
82034000	- Pipe-cutters, bolt croppers, perforating punches and similar tools	5%	E(0)
82041100	-- Non-adjustable	5%	E(0)
82041200	-- Adjustable	5%	E(0)
82042000	- Interchangeable spanner sockets, with or without handles	5%	E(0)
82051000	- Drilling, threading or tapping tools	5%	E(0)
82052000	- Hammers and sledge hammers	5%	E(0)
82053000	- Planes, chisels, gouges and similar cutting tools for working wood	5%	E(0)
82054000	- Screwdrivers	5%	E(0)
82055100	-- Household tools	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
82055910	- - - Cartridge-operated rivetting guns	5%	E(0)
82055920	- - - Hand lubricators	5%	E(0)
82055990	- - - Other	5%	E(0)
82056000	- Blow lamps	5%	E(0)
82057000	- Vices, clamps and the like	5%	E(0)
82059010	- - - Non-household hand tools	5%	E(0)
82059020	- - - Household hand tools	5%	E(0)
82060000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	5%	E(0)
82071300	- - With working part of cermets	5%	E(0)
82071900	- - Other, including parts	5%	E(0)
82072000	- Dies for drawing or extruding metal	5%	E(0)
82073000	- Tools for pressing, stamping or punching	5%	E(0)
82074000	- Tools for tapping or threading	5%	E(0)
82075000	- Tools for drilling, other than for rock drilling	5%	E(0)
82076000	- Tools for boring or broaching	5%	E(0)
82077000	- Tools for milling	5%	E(0)
82078000	- Tools for turning	5%	E(0)
82079000	- Other interchangeable tools	5%	E(0)
82081000	- For metal working	5%	E(0)
82082000	- For wood working	5%	E(0)
82083000	- For kitchen appliances or for machines used by the food industry	5%	E(0)
82084000	- For agricultural, horticultural or forestry machines	5%	E(0)
82089000	- Other	5%	E(0)
82090000	Plates, sticks, tips and the like for tools, unmounted, of cermets.	5%	E(0)
82100000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	5%	E(0)
82111000	- Sets of assorted articles	5%	E(0)
82119120	- - - With handles of ivory	5%	E(0)
82119130	- - - With handles of shells, amber or the like, coated or ornamented with precious metals	5%	E(0)
82119190	- - - Other	5%	E(0)
82119200	- - Other knives having fixed blades	5%	E(0)
82119310	- - - Pruning knives	5%	E(0)
82119390	- - - Other	5%	E(0)
82119400	- - Blades	5%	E(0)
82119500	- - Handles of base metal	5%	E(0)
82121010	- - - Safety razors and razor blades and parts, of metal	5%	E(0)
82121020	- - - Safety razors of plastic, presented with their blades	5%	E(0)
82121090	- - - Other	5%	E(0)
82122000	- Safety razor blades, including razor blade blanks in strips	5%	E(0)
82129000	- Other parts	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
82130000	Scissors, tailors' shears and similar shears, and blades therefor.	5%	E(0)
82141010	- - - Pencil sharpeners and blades thereof	5%	E(0)
82141090	- - - Other	5%	E(0)
82142000	- Manicure or pedicure sets and instruments (including nail files)	5%	E(0)
82149010	- - - Butchers or kitchen choppers, cleavers, and mincing knives	5%	E(0)
82149090	- - - Other	5%	E(0)
82151000	- Sets of assorted articles containing at least one article plated with precious metal	5%	E(0)
82152000	- Other sets of assorted articles	5%	E(0)
82159100	- - Plated with precious metal	5%	E(0)
82159900	- - Other	5%	E(0)
83011000	- Padlocks	5%	E(0)
83012000	- Locks of a kind used for motor vehicles	5%	E(0)
83013000	- Locks of a kind used for furniture	5%	E(0)
83014010	- - - Combination operated locks	5%	E(0)
83014020	- - - Electrically operated locks	5%	E(0)
83014030	- - - Locks for handbags	5%	E(0)
83014040	- - - Locks for bicycles and bikes	5%	E(0)
83014090	- - - Other	5%	E(0)
83015000	- Clasps and frames with clasps, incorporating locks	5%	E(0)
83016000	- Parts	5%	E(0)
83017000	- Keys presented separately	5%	E(0)
83021000	- Hinges	5%	E(0)
83022000	- Castors	5%	E(0)
83023000	- Other mountings, fittings and similar articles suitable for motor vehicles	5%	E(0)
83024100	- - Suitable for buildings	5%	E(0)
83024200	- - Other, suitable for furniture	5%	E(0)
83024910	- - - Door handles	5%	E(0)
83024990	- - - Other	5%	E(0)
83025000	- Hat-racks, hat-pegs, brackets and similar fixtures	5%	E(0)
83026000	- Automatic door closers	5%	E(0)
83030000	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	5%	E(0)
83040010	- - - Filing cabinets, card-index cabinets, sorting boxes and similar	5%	E(0)
83040021	- - - - Of Iron	5%	E(0)
83040029	- - - - Of other base metal	5%	E(0)
83040030	- - - Paper mounts for typewriters	5%	E(0)
83040040	- - - Desk racks and shelving	5%	E(0)
83040090	- - - Other	5%	E(0)
83051000	- Fittings for loose-leaf binders or files	5%	E(0)
83052000	- Staples in strips	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
83059000	- Other, including parts	5%	E(0)
83061000	- Bells, gongs and the like	5%	E(0)
83062100	- - Plated with precious metal	5%	E(0)
83062900	- - Other	5%	E(0)
83063000	- Photograph, picture or similar frames; mirrors	5%	E(0)
83071000	- Of iron or steel	5%	E(0)
83079000	- Of other base metal	5%	E(0)
83081000	- Hooks, eyes and eyelets	5%	E(0)
83082000	- Tubular or bifurcated rivets	5%	E(0)
83089010	- - - Clasps, frames with clasps and the like of base metal, for garments, shoes, handbags, briefcases or travel goods and other articles of leather and textile	5%	E(0)
83089020	- - - Beads and spangles (tarter)	5%	E(0)
83089090	- - - Other	5%	E(0)
83091000	- Crown corks	5%	E(0)
83099010	- - - Metal stoppers lined with cork	5%	E(0)
83099020	- - - Threaded bungs and bung covers fitted with lever or springs of a kind used in bottle sealing.	5%	E(0)
83099030	- - - Threaded bung covers	5%	E(0)
83099040	- - - Pouring stoppers, measuring stoppers and stoppers for droppers, beverage bottles, oil bottles, drug bottles, ..etc.	5%	E(0)
83099050	- - - Seals of all kinds	5%	E(0)
83099060	- - - Fastenings for sealing bags, sachets or similar containers, consisting of one or two steel wires sandwiched between two strips of plastic or paper	5%	E(0)
83099070	- - - Tops and bottoms for cans	5%	E(0)
83099090	- - - Other	5%	E(0)
83100010	- - - Name-plates for districts, roads, streets . . etc., and plates for names and numbers of buildings . . etc.	5%	E(0)
83100020	- - - Sign-plates for public services (Police, Fire-brigade, etc) prohibition notices ("No smoking", "For Games"..etc) and guiding signs for roads and passage of modes of transportation,.. etc.	5%	E(0)
83100030	- - - Sign-for houses, stores, factories, etc	5%	E(0)
83100040	- - - Advertising sign-plates	5%	E(0)
83100050	- - - Address-plates for houses, doors, mail-boxes, vehicles, plant labels; number tags for keys and tags for dressing rooms	5%	E(0)
83100060	- - - Similar plates and symbols for machinery, meters and cars (e.g., number-plates), etc.	5%	E(0)
83100070	- - - Separate letters, numbers and patterns, designed for making the plates of the present heading	5%	E(0)
83100090	- - - Other	5%	E(0)
83111000	- Coated electrodes of base metal, for electric arc-welding	5%	E(0)
83112000	- Cored wire of base metal, for electric arc-welding	5%	E(0)
83113000	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
83119000	- Other	5%	E(0)
84011000	- Nuclear reactors	5%	E(0)
84012000	- Machinery and apparatus for isotopic separation, and parts thereof	5%	E(0)
84013000	- Fuel elements (cartridges), non-irradiated	5%	E(0)
84014000	- Parts of nuclear reactors	5%	E(0)
84021100	- - Watertube boilers with a steam production exceeding 45 t per hour	5%	E(0)
84021200	- - Watertube boilers with a steam production not exceeding 45 t per hour	5%	E(0)
84021900	- - Other vapour generating boilers, including hybrid boilers	5%	E(0)
84022000	- Super-heated water boilers	5%	E(0)
84029000	- Parts	5%	E(0)
84031000	- Boilers	5%	E(0)
84039000	- Parts	5%	E(0)
84041000	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	5%	E(0)
84042000	- Condensers for steam or other vapour power units	5%	E(0)
84049000	- Parts	5%	E(0)
84051000	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	5%	E(0)
84059000	- Parts	5%	E(0)
84061000	- Turbines for marine propulsion	5%	E(0)
84068100	- - Of an output exceeding 40 M.W	5%	E(0)
84068200	- - Of an output not exceeding 40 M.W	5%	E(0)
84069000	- Parts	5%	E(0)
84071000	- Aircraft engines	5%	E(0)
84072100	- - Outboard motors	5%	E(0)
84072900	- - Other	5%	E(0)
84073100	- - Of a cylinder capacity not exceeding 50 cc	5%	E(0)
84073200	- - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	5%	E(0)
84073300	- - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	5%	E(0)
84073410	- - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	5%	E(0)
84073420	- - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	5%	E(0)
84073430	- - - Of a cylinder capacity exceeding 3,000 cc	5%	E(0)
84079000	- Other engines	5%	E(0)
84081000	- Marine propulsion engines	5%	E(0)
84082000	- Engines of a kind used for the propulsion of vehicles of Chapter 87	5%	E(0)
84089000	- Other engines	5%	E(0)
84091000	- For aircraft engines	5%	E(0)
84099110	- - - Pistons and piston rings	5%	E(0)
84099120	- - - Cylinders , cylinder blocks, cylinder heads and cylinder casing	5%	E(0)
84099130	- - - Fuel inlet valves and tubes	5%	E(0)
84099140	- - - Exhaust valves and pipes (manifold)	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
84099150	- - - Carburettors and nozzles (fuel nozzles)	5%	E(0)
84099190	- - - Other	5%	E(0)
84099900	- - Other	5%	E(0)
84101100	- - Of a power not exceeding 1,000 KW	5%	E(0)
84101200	- - Of a power exceeding 1,000 KW but not exceeding 10,000 KW	5%	E(0)
84101300	- - Of a power exceeding 10,000 KW	5%	E(0)
84109000	- Parts, including regulators	5%	E(0)
84111100	- - Of a thrust not exceeding 25 KN	5%	E(0)
84111200	- - Of a thrust exceeding 25 KN	5%	E(0)
84112100	- - Of a power not exceeding 1,100 KW	5%	E(0)
84112200	- - Of a power exceeding 1,100 KW	5%	E(0)
84118100	- - Of a power not exceeding 5,000 KW	5%	E(0)
84118200	- - Of a power exceeding 5,000 KW	5%	E(0)
84119100	- - Of turbo-jets or turbo-propellers	5%	E(0)
84119900	- - Other	5%	E(0)
84121000	- Reaction engines other than turbo-jets	5%	E(0)
84122100	- - Linear acting (cylinders)	5%	E(0)
84122900	- - Other	5%	E(0)
84123100	- - Linear acting (cylinders)	5%	E(0)
84123900	- - Other	5%	E(0)
84128000	- Other	5%	E(0)
84129000	- Parts	5%	E(0)
84131100	- - Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	5%	E(0)
84131910	- - - Fire pumps	5%	E(0)
84131990	- - - Other	5%	E(0)
84132000	- Hand pumps, other than those of subheading 8413.11 or 8413.19	5%	E(0)
84133000	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	5%	E(0)
84134000	- Concrete pumps	5%	E(0)
84135000	- Other reciprocating positive displacement pumps	5%	E(0)
84136000	- Other rotary positive displacement pumps	5%	E(0)
84137000	- Other centrifugal pumps	5%	E(0)
84138110	- - - For agricultural use	5%	E(0)
84138120	- - - For domestic use	5%	E(0)
84138190	- - - Other	5%	E(0)
84138200	- - Liquid elevators	5%	E(0)
84139100	- - Of pumps	5%	E(0)
84139200	- - Of liquid elevators	5%	E(0)
84141000	- Vacuum pumps	5%	E(0)
84142000	- Hand- or foot-operated air pumps	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
84143000	- Compressors of a kind used in refrigerating equipment	5%	E(0)
84144000	- Air compressors mounted on a wheeled chassis for towing	5%	E(0)
84145110	- - - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 25 W	5%	E(0)
84145120	- - - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output exceeding 25 W but not exceeding 125 W	5%	E(0)
84145910	- - - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output exceeding 125 W	5%	E(0)
84145920	- - - Fans for the vehicles of Chapter 87	5%	E(0)
84145930	- - - Fans for the machinery of Chapter 84	5%	E(0)
84145990	- - - Other	5%	E(0)
84146000	- Hoods having a maximum horizontal side not exceeding 120 cm	5%	E(0)
84147000	- Gas-tight biological safety cabinets	5%	E(0)
84148000	- Other	5%	E(0)
84149000	- Parts	5%	E(0)
84151010	- - Air conditioning machines of a capacity 70,000 BTU or less.	5%	E(0)
84151020	- - Air conditioning machines of a capacity exceeding 70,000 BTU .	5%	E(0)
84152000	- Of a kind used for persons, in motor vehicles	5%	E(0)
84158120	- - - Central air conditioning machines	5%	E(0)
84158190	- - - Other	5%	E(0)
84158220	- - - Central air conditioning machines	5%	E(0)
84158290	- - - Other	5%	E(0)
84158320	- - - Central air conditioning machines	5%	E(0)
84158390	- - - Other	5%	E(0)
84159000	- Parts	5%	E(0)
84161000	- Furnace burners for liquid fuel	5%	E(0)
84162000	- Other furnace burners, including combination burners	5%	E(0)
84163000	- Mechanical stokers including their mechanical grates mechanical ash dischargers and similar appliances	5%	E(0)
84169000	- Parts	5%	E(0)
84171000	- Furnaces and ovens for the roasting, melting or other treatment of ores, pyrites or of metals	5%	E(0)
84172000	- Bakery ovens, including biscuit ovens	5%	E(0)
84178010	- - - Wood charcoaling furnaces	5%	E(0)
84178020	- - - Rotary furnaces for preparing cement and mixing furnaces for preparing gypsum	5%	E(0)
84178030	- - - Furnaces for the manufacture of ceramics and enamelling	5%	E(0)
84178040	- - - Furnaces for making glass	5%	E(0)
84178090	- - - Other	5%	E(0)
84179000	- Parts	5%	E(0)
84181000	- Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof	5%	E(0)
84182100	- - Compression-type	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
84182900	-- Other	5%	E(0)
84183000	- Freezers of the chest type, not exceeding 800 L capacity	5%	E(0)
84184000	- Freezers of the upright type, not exceeding 900 L capacity	5%	E(0)
84185000	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	5%	E(0)
84186100	-- Heat pumps other than air conditioning machines of heading 84.15	5%	E(0)
84186910	--- Potable water coolers	5%	E(0)
84186920	--- Ice-cream making machines	5%	E(0)
84186930	--- Beverage cooling machines	5%	E(0)
84186940	--- Refrigerating or freezing rooms of a capacity exceeding 900 L	5%	E(0)
84186950	--- Ice-cubes making machines	5%	E(0)
84186990	--- Other	5%	E(0)
84189100	-- Furniture designed receive refrigerating or freezing equipment	5%	E(0)
84189910	--- Compression-type refrigerating units	5%	E(0)
84189990	--- Other	5%	E(0)
84191100	-- Instantaneous gas water heaters	5%	E(0)
84191200	-- Solar water heaters	5%	E(0)
84191900	-- Other	5%	E(0)
84192000	- Medical, surgical or laboratory sterilisers	5%	E(0)
84193300	-- Lyophilisation apparatus, freeze drying units and spray dryers	5%	E(0)
84193400	-- Other, for agricultural products	5%	E(0)
84193500	-- Other, for wood, paper pulp, paper or paperboard	5%	E(0)
84193900	-- Other	5%	E(0)
84194000	- Distilling or rectifying plant	5%	E(0)
84195000	- Heat exchange units	5%	E(0)
84196000	- Machinery for liquefying air or other gases	5%	E(0)
84198100	-- For making hot drinks or for cooking or heating food	5%	E(0)
84198900	-- Other	0%	E(0)
84199000	- Parts	0%	E(0)
84201000	- Calendering or other rolling machines	5%	E(0)
84209100	-- Cylinders	5%	E(0)
84209900	-- Other	5%	E(0)
84211100	-- Cream separators	5%	E(0)
84211200	-- Clothes-dryers	5%	E(0)
84211900	-- Other	0%	E(0)
84212110	--- For domestic use	5%	E(0)
84212190	--- Other	5%	E(0)
84212200	-- For filtering or purifying beverages other than water	5%	E(0)
84212300	-- Oil or petrol-filters for internal combustion engines	5%	E(0)
84212910	--- Filters for blood purifying	0%	E(0)
84212990	--- Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
84213100	-- Intake air filters for internal combustion engines	5%	E(0)
84213200	-- Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines	5%	E(0)
84213900	-- Other	5%	E(0)
84219100	-- Of centrifuges, including centrifugal dryers	0%	E(0)
84219900	-- Other	5%	E(0)
84221100	-- Of the household type	5%	E(0)
84221900	-- Other	5%	E(0)
84222000	- Machinery for cleaning or drying bottles or other containers	5%	E(0)
84223010	--- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers	5%	E(0)
84223020	--- Machines for aerating beverages	5%	E(0)
84223030	--- Machinery for capsuling bottles, jars, tubes and similar containers	5%	E(0)
84224000	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	5%	E(0)
84229000	- Parts	5%	E(0)
84231000	- Personal weighing machines, including baby scales: household scales	5%	E(0)
84232000	- Scales for continuous weighing of goods on conveyors	5%	E(0)
84233000	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	5%	E(0)
84238100	-- Having a maximum weighing capacity not exceeding 30 kg	5%	E(0)
84238200	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	5%	E(0)
84238900	-- Other	5%	E(0)
84239000	- Weighing machine weights of all kinds; parts of weighing machinery	5%	E(0)
84241000	- Fire extinguishers, whether or not charged	5%	E(0)
84242010	--- Guns for spraying building materials whether or not incorporating an electric motor	5%	E(0)
84242090	--- Other	5%	E(0)
84243000	- Steam or sand blasting machines and similar jet projecting machines	5%	E(0)
84244110	--- Insecticide spraying appliances	5%	E(0)
84244190	--- Other	5%	E(0)
84244910	--- Insecticide spraying appliances	5%	E(0)
84244990	--- Other	5%	E(0)
84248210	--- Complete irrigation systems of all kinds	5%	E(0)
84248230	--- Water sprinkling appliances for irrigating grass	5%	E(0)
84248290	--- Other	5%	E(0)
84248900	-- Other	0%	E(0)
84249010	--- Plastic heads for spraying liquids by frequent pressure other than of heading 96.16	0%	E(0)
84249020	--- Parts of irrigation systems of subheading 84 24 82 10	0%	E(0)
84249090	--- Other	0%	E(0)
84251100	-- Powered by electric motor	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
84251900	- - Other	5%	E(0)
84253100	- - Powered by electric motor	5%	E(0)
84253900	- - Other	5%	E(0)
84254100	- - Built-in jacking systems of a type used in garages	5%	E(0)
84254200	- - Other jacks and hoists, hydraulic	5%	E(0)
84254900	- - Other	5%	E(0)
84261100	- - Overhead travelling cranes on fixed support	5%	E(0)
84261200	- - Mobile lifting frames on tyres and straddle carriers	5%	E(0)
84261900	- - Other	5%	E(0)
84262000	- Tower cranes	5%	E(0)
84263000	- Portal or pedestal jib cranes	5%	E(0)
84264100	- - On tyres	5%	E(0)
84264900	- - Other	5%	E(0)
84269100	- - Designed for mounting on road vehicles	5%	E(0)
84269900	- - Other	5%	E(0)
84271000	- Self-propelled trucks powered by an electric motor	5%	E(0)
84272000	- Other self-propelled trucks	5%	E(0)
84279000	- Other trucks	5%	E(0)
84281010	- - - lift (chair stair lift for ascending/descending the stairs specially designed for people with special needs)	5%	E(0)
84281090	- Other lifts and skip hoists	5%	E(0)
84282000	- Pneumatic elevators and conveyors	5%	E(0)
84283100	- - Specially designed for underground use	5%	E(0)
84283200	- - Other, bucket type	5%	E(0)
84283300	- - Other, belt type	5%	E(0)
84283900	- - Other	5%	E(0)
84284000	- Escalators and moving walkways	5%	E(0)
84286000	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	5%	E(0)
84287000	- Industrial robots	5%	E(0)
84289010	- - - Other machinery for lifting, transporting and moving people with special needs	5%	E(0)
84289090	- - - Other lifting, handling, loading or unloading machinery	5%	E(0)
84291100	- - Track laying	5%	E(0)
84291900	- - Other	5%	E(0)
84292000	- Graders and levellers	5%	E(0)
84293000	- Scrapers	5%	E(0)
84294000	- Tamping machines and road rollers	5%	E(0)
84295100	- - Front-end shovel loaders	5%	E(0)
84295200	- - Machinery with a 360° revolving superstructure	5%	E(0)
84295900	- - Other	5%	E(0)
84301000	- Pile-drivers and pile-extractors	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
84302000	- Snow-ploughs and snow-blowers	5%	E(0)
84303100	- - Self-propelled	5%	E(0)
84303900	- - Other	5%	E(0)
84304100	- - Self-propelled	5%	E(0)
84304900	- - Other	5%	E(0)
84305000	- Other machinery, self-propelled	5%	E(0)
84306100	- - Tamping or compacting machinery	5%	E(0)
84306900	- - Other	5%	E(0)
84311000	- Of machinery of heading 84.25	5%	E(0)
84312000	- Of machinery of heading 84.27	5%	E(0)
84313100	- - Of lifts, skip hoists or escalators	5%	E(0)
84313900	- - Other	5%	E(0)
84314100	- - Buckets, shovels, grabs and grips	5%	E(0)
84314200	- - Bulldozer or angledozer blades	5%	E(0)
84314310	- - - Boring drills for wells	5%	E(0)
84314390	- - - Other	5%	E(0)
84314900	- - Other	5%	E(0)
84321000	- Ploughs	5%	E(0)
84322100	- - Disc harrows	5%	E(0)
84322900	- - Other	5%	E(0)
84323100	-- No-till direct seeders, planters and transplanter	5%	E(0)
84323900	- - Other	5%	E(0)
84324100	-- Manure spreaders	5%	E(0)
84324200	- - fertiliser distributors	5%	E(0)
84328000	- Other machinery	5%	E(0)
84329000	- Parts	5%	E(0)
84331100	- - Powered, with the cutting device rotating in a horizontal plane	5%	E(0)
84331900	- - Other	5%	E(0)
84332000	- Other mowers, including cutter bars for tractor mounting	5%	E(0)
84333000	- Other haymaking machinery	5%	E(0)
84334000	- Straw or fodder balers, including pick-up balers	5%	E(0)
84335100	- - Combine harvester-threshers	5%	E(0)
84335200	- - Other threshing machinery	5%	E(0)
84335300	- - Root or tuber harvesting machines	5%	E(0)
84335900	- - Other	5%	E(0)
84336000	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	5%	E(0)
84339000	- Parts	5%	E(0)
84341000	- Milking machines	5%	E(0)
84342000	- Dairy machinery	5%	E(0)
84349000	- Parts	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
84351000	- Machinery	5%	E(0)
84359000	- Parts	5%	E(0)
84361000	- Machinery for preparing animal feeding stuffs	5%	E(0)
84362100	- - Poultry incubators and brooders	5%	E(0)
84362900	- - Other	5%	E(0)
84368010	- - - Bacteria incubators for laboratories	5%	E(0)
84368090	- - - Other	5%	E(0)
84369100	- - Of poultry-keeping machinery or poultry incubators and brooders	5%	E(0)
84369900	- - Other	5%	E(0)
84371000	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	5%	E(0)
84378000	- Other machinery	5%	E(0)
84379000	- Parts	5%	E(0)
84381000	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	5%	E(0)
84382000	- Machinery for the manufacture of confectionery, cocoa or chocolate	5%	E(0)
84383000	- Machinery for sugar manufacture	5%	E(0)
84384000	- Brewery machinery	5%	E(0)
84385000	- Machinery for the preparation of meat or poultry	5%	E(0)
84386000	- Machinery for the preparation of fruits, nuts or vegetables	5%	E(0)
84388000	- Other machinery	5%	E(0)
84389000	- Parts	5%	E(0)
84391000	- Machinery for making pulp of fibrous cellulosic material	5%	E(0)
84392000	- Machinery for making paper or paperboard	5%	E(0)
84393000	- Machinery for finishing paper or paperboard	5%	E(0)
84399100	- - Of machinery for making pulp of fibrous cellulosic material	5%	E(0)
84399900	- - Other	5%	E(0)
84401000	- Machinery	5%	E(0)
84409000	- Parts	5%	E(0)
84411000	- Cutting machines	5%	E(0)
84412000	- Machines for making bags, sacks or envelopes	5%	E(0)
84413000	- Machines for making cartons boxes cases, tubes, drums or similar containers, other than by moulding	5%	E(0)
84414000	- Machines for moulding articles in paper pulp, paper or paperboard	5%	E(0)
84418000	- Other machinery	5%	E(0)
84419000	- Parts	5%	E(0)
84423000	- Machinery, apparatus and equipment	5%	E(0)
84424000	- Parts of the foregoing machinery, apparatus or equipment	5%	E(0)
84425000	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed grained or polished)	5%	E(0)
84431100	- - Offset printing machinery, reel-fed	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
84431200	-- Offset printing machinery, sheet fed, office type (using sheet with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	5%	E(0)
84431300	-- Other offset printing machinery	5%	E(0)
84431400	-- Letterpress printing machinery, reel fed, excluding flexographic printing	5%	E(0)
84431500	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	5%	E(0)
84431600	-- Flexographic printing machinery	5%	E(0)
84431700	-- Gravure printing machinery	5%	E(0)
84431900	-- Other	5%	E(0)
84433100	-- 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 network	0%	E(0)
84433210	--- Facsimiles machines	0%	E(0)
84433220	--- Telex machines	0%	E(0)
84433230	--- Teleprinters	0%	E(0)
84433290	--- Other	0%	E(0)
84433910	--- Copying machines incorporating an optical system	0%	E(0)
84433920	--- Copying machines instantly transferring the original image onto the duplicate.	0%	E(0)
84433990	--- Other	0%	E(0)
84439100	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	5%	E(0)
84439920	--- Automatic document feeders	0%	E(0)
84439930	--- Paper feeders	0%	E(0)
84439940	--- Sorters	0%	E(0)
84439950	--- Liquid or powder ink cartridges for printers	0%	E(0)
84439990	--- Other	0%	E(0)
84440000	Machines for extruding, drawing, texturing or cutting manmade textile materials.	5%	E(0)
84451100	-- Carding machines	5%	E(0)
84451200	-- Combing machines	5%	E(0)
84451300	-- Drawing or roving machines	5%	E(0)
84451900	-- Other	5%	E(0)
84452000	- Textile spinning machines	5%	E(0)
84453000	- Textile doubling or twisting machines	5%	E(0)
84454000	- Textile winding (including weft-winding) or reeling machines	5%	E(0)
84459000	- Other	5%	E(0)
84461000	- For weaving fabrics of a width not exceeding 30 cm	5%	E(0)
84462100	-- Power looms	5%	E(0)
84462900	-- Other	5%	E(0)
84463000	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	5%	E(0)
84471100	-- With cylinder diameter not exceeding 165 mm	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
84471200	- - With cylinder diameter exceeding 165 mm	5%	E(0)
84472000	- Flat knitting machines; stitch-bonding machines	5%	E(0)
84479000	- Other	5%	E(0)
84481100	- - Dobbies and Jacquards; card reducing copying, punching or assembling machines for use therewith	5%	E(0)
84481900	- - Other	5%	E(0)
84482000	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	5%	E(0)
84483100	- - Card clothing	5%	E(0)
84483200	- - Of machines for preparing textile fibres, other than card clothing	5%	E(0)
84483300	- - Spindles, spindle flyers, spinning rings and ring travellers	5%	E(0)
84483900	- - Other	5%	E(0)
84484200	- - Reeds for looms, healds and heald-frames	5%	E(0)
84484900	- - Other	5%	E(0)
84485100	- - Sinkers, needles and other articles used in forming stitches	5%	E(0)
84485900	- - Other	5%	E(0)
84490000	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	5%	E(0)
84501100	- - Fully-automatic machines	5%	E(0)
84501200	- - Other machines, with built-in centrifugal drier	5%	E(0)
84501900	- - Other	5%	E(0)
84502000	- Machines, each of a dry linen capacity exceeding 10 kg	5%	E(0)
84509000	- Parts	5%	E(0)
84511000	- Dry-cleaning machines	5%	E(0)
84512100	- - Each of a dry linen capacity not exceeding 10 kg	5%	E(0)
84512900	- - Other	5%	E(0)
84513000	- Ironing machines and presses (including fusing presses)	5%	E(0)
84514000	- Washing, bleaching or dyeing machines	5%	E(0)
84515000	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	5%	E(0)
84518000	- Other machinery	5%	E(0)
84519000	- Parts	5%	E(0)
84521000	- Sewing machines of the household type	5%	E(0)
84522100	- - Automatic units	5%	E(0)
84522900	- - Other	5%	E(0)
84523000	- Sewing machine needles	5%	E(0)
84529000	- Furniture, bases and covers for sewing machines and parts thereof and other parts of sewing machines	5%	E(0)
84531000	- Machinery for preparing, tanning or working hides, skins or leather	5%	E(0)
84532000	- Machinery for making or repairing footwear	5%	E(0)
84538000	- Other machinery	5%	E(0)
84539000	- Parts	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
84541000	- Converters	5%	E(0)
84542000	- Ingot moulds and ladles	5%	E(0)
84543000	- Casting machines	5%	E(0)
84549000	- Parts	5%	E(0)
84551000	- Tube mills	5%	E(0)
84552100	- - Hot or combination hot and cold	5%	E(0)
84552200	- - Cold	5%	E(0)
84553000	- Rolls for rolling mills	5%	E(0)
84559000	- Other parts	5%	E(0)
84561100	-- Operated by laser	0%	E(0)
84561200	-- Operated by other light or photon beam processes	0%	E(0)
84562000	- Operated by ultrasonic processes	5%	E(0)
84563000	- Operated by electro-discharge processes	5%	E(0)
84564000	- Operated by plasma arc processes	0%	E(0)
84565000	- Water-jet cutting machines	0%	E(0)
84569000	- Other	0%	E(0)
84571000	- Machining centres	5%	E(0)
84572000	- Unit construction machines (single station)	5%	E(0)
84573000	- Multi-station transfer machines	5%	E(0)
84581100	- - Numerically controlled	5%	E(0)
84581900	- - Other	5%	E(0)
84589100	- - Numerically controlled	5%	E(0)
84589900	- - Other	5%	E(0)
84591000	- Way-type unit head machines	5%	E(0)
84592100	- - Numerically controlled	5%	E(0)
84592900	- - Other	5%	E(0)
84593100	- - Numerically controlled	5%	E(0)
84593900	- - Other	5%	E(0)
84594100	- - Numerically controlled	5%	E(0)
84594900	- - Other	5%	E(0)
84595100	- - Numerically controlled	5%	E(0)
84595900	- - Other	5%	E(0)
84596100	- - Numerically controlled	5%	E(0)
84596900	- - Other	5%	E(0)
84597000	- Other threading or tapping machines	5%	E(0)
84601200	- - Numerically controlled	5%	E(0)
84601900	- - Other	5%	E(0)
84602200	-- Centreless grinding machines, numerically controlled	5%	E(0)
84602300	-- Other cylindrical grinding machines, numerically controlled	5%	E(0)
84602400	-- Other, numerically controlled	5%	E(0)
84602900	- - Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
84603100	- - Numerically controlled	5%	E(0)
84603900	- - Other	5%	E(0)
84604000	- Honing or lapping machines	5%	E(0)
84609000	- Other	5%	E(0)
84612000	- Shaping or slotting machines	5%	E(0)
84613000	- Broaching machines	5%	E(0)
84614000	- Gear cutting, gear grinding or gear finishing machines	5%	E(0)
84615000	- Sawing or cutting-off machines	5%	E(0)
84619000	- Other	5%	E(0)
84621100	-- Closed die forging machines	5%	E(0)
84621900	-- Other	5%	E(0)
84622200	-- Profile forming machines	5%	E(0)
84622300	-- Numerically controlled press brakes	5%	E(0)
84622400	-- Numerically controlled panel benders	5%	E(0)
84622500	-- Numerically controlled roll forming machines	5%	E(0)
84622600	-- Other numerically controlled bending, folding, straightening or flattening machines	5%	E(0)
84622900	- - Other	5%	E(0)
84623200	-- Slitting lines and cut-to-length lines	5%	E(0)
84623300	-- Numerically controlled shearing machines	5%	E(0)
84623900	- - Other	5%	E(0)
84624200	-- Numerically controlled	5%	E(0)
84624900	- - Other	5%	E(0)
84625100	-- Numerically controlled	5%	E(0)
84625900	-- Other	5%	E(0)
84626100	-- Hydraulic presses	5%	E(0)
84626200	-- Mechanical presses	5%	E(0)
84626300	-- Servo-presses	5%	E(0)
84626900	-- Other	5%	E(0)
84629000	- Other	5%	E(0)
84631000	- Draw-benches for bars, tubes, profiles, wire or the like	5%	E(0)
84632000	- Thread rolling machines	5%	E(0)
84633000	- Machines for working wire	5%	E(0)
84639000	- Other	5%	E(0)
84641000	- Sawing machines	0%	E(0)
84642000	- Grinding or polishing machines	0%	E(0)
84649000	- Other	0%	E(0)
84651000	- Machines which can carry out different types of machining operations without tool change between such operations	5%	E(0)
84652000	- Machining centres	5%	E(0)
84659100	- - Sawing machines	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
84659200	-- Planing, milling or moulding (by cutting) machines	5%	E(0)
84659300	-- Grinding, sanding or polishing machines	5%	E(0)
84659400	-- Bending or assembling machines	5%	E(0)
84659500	-- Drilling or morticing machines	5%	E(0)
84659600	-- Splitting, slicing or paring machines	5%	E(0)
84659900	-- Other	5%	E(0)
84661000	- Tool holders and self-opening dieheads	5%	E(0)
84662000	- Work holders	5%	E(0)
84663000	- Dividing heads and other special attachments for machine-tools	5%	E(0)
84669100	-- For machines of heading 84.64	0%	E(0)
84669200	-- For machines of heading 84.65	5%	E(0)
84669300	-- For machines of headings Nos. 84.56 to 84.61	0%	E(0)
84669400	-- For machines of heading 84.62 or 84.63	5%	E(0)
84671100	-- Rotary type (including combined rotary-percussion)	5%	E(0)
84671910	--- Drills, lathes and threaders	5%	E(0)
84671920	--- Wrenches, screw drivers and nut setting devices	5%	E(0)
84671930	--- Surface polishing, scouring and levelling machines	5%	E(0)
84671940	--- Circular saws, chain saws and the like	5%	E(0)
84671950	--- De-scaling hammers, chipping hammers, punching hammers, riveting hammers and concrete breaking hammers.	5%	E(0)
84671960	--- Jaw-type riveting machines	5%	E(0)
84671970	--- Shearing machines	5%	E(0)
84671980	--- Compacting and tamping machines for road construction or maintenance	5%	E(0)
84671990	--- Other	5%	E(0)
84672100	-- Drills of all kinds	5%	E(0)
84672200	-- Saws	5%	E(0)
84672900	-- Other	5%	E(0)
84678100	-- Chain saws	5%	E(0)
84678900	-- Other	5%	E(0)
84679100	-- Of chain saws	5%	E(0)
84679200	-- Of pneumatic tools	5%	E(0)
84679900	-- Other	5%	E(0)
84681000	- Hand-held blow pipes	5%	E(0)
84682000	- Other gas-operated machinery and apparatus	5%	E(0)
84688000	- Other machinery and apparatus	5%	E(0)
84689000	- Parts	5%	E(0)
84701000	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	0%	E(0)
84702100	-- Incorporating a printing device	0%	E(0)
84702900	-- Other	0%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
84703000	- Other calculating machines	0%	E(0)
84705000	- Cash registers	0%	E(0)
84709010	- - - Postage franking machines	0%	E(0)
84709020	- - - Ticket-issuing machines	0%	E(0)
84709090	- - - Other	0%	E(0)
84713000	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0%	E(0)
84714100	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	0%	E(0)
84714900	- - Other, presented in the form of systems	0%	E(0)
84715000	- Processing units other than those of subheading 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, output units	0%	E(0)
84716000	- Input or output units, whether or not containing storage units in the same housing	0%	E(0)
84717000	- Storage units	0%	E(0)
84718000	- Other units of automatic data processing machines	0%	E(0)
84719000	- Other	0%	E(0)
84721000	- Duplicating machines	5%	E(0)
84723000	- Machines for sorting or folding mail or for inserting mail in envelopes or bands machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	5%	E(0)
84729010	- - - Ticket-issuing machines (other than those incorporating a calculating devices or coin-operated machines of heading 84.70)	0%	E(0)
84729020	- - - Coin-sorting or coin-counting machines, counting and wrapping machines	0%	E(0)
84729030	- - - Pencil-sharpening machines	0%	E(0)
84729040	- - - Paper punching machines	0%	E(0)
84729050	- - - Staplers and staple removers	0%	E(0)
84729060	- - - Paper shredders	0%	E(0)
84729070	- - - Cash registers without calculating devices	5%	E(0)
84729080	- - - ATM machines	0%	E(0)
84729090	- - - Other	0%	E(0)
84732100	- - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0%	E(0)
84732900	- - Other	0%	E(0)
84733000	- Parts and accessories of the machines of heading 84.71	0%	E(0)
84734000	- Parts and accessories of the machines of heading 84.72	5%	E(0)
84735000	- Parts and accessories equally suitable for use with machines of two or more of the headings Nos. 84.70 to 84.72	0%	E(0)
84741000	- Sorting, screening, separating or washing machines	5%	E(0)
84742000	- Crushing or grinding machines	5%	E(0)
84743100	- - Concrete or mortar mixers	5%	E(0)
84743200	- - Machines for mixing mineral substances with bitumen	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
84743900	- - Other	5%	E(0)
84748000	- Other machinery	5%	E(0)
84749000	- Parts	5%	E(0)
84751000	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	5%	E(0)
84752100	- - Machines for making optical fibres and preforms thereof	5%	E(0)
84752900	- - Other	5%	E(0)
84759000	- Parts	5%	E(0)
84762100	- - Incorporating heating or refrigerating devices	5%	E(0)
84762900	- - Other	5%	E(0)
84768100	- - Incorporating heating or refrigerating devices	5%	E(0)
84768900	- - Other	5%	E(0)
84769000	- Parts	5%	E(0)
84771000	- Injection-moulding machines	0%	E(0)
84772000	- Extruders	5%	E(0)
84773000	- Blow moulding machines	5%	E(0)
84774000	- Vacuum moulding machines and other thermoforming machines	5%	E(0)
84775100	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	5%	E(0)
84775900	- - Other	5%	E(0)
84778000	- Other machinery	5%	E(0)
84779000	- Parts	0%	E(0)
84781000	- Machinery	5%	E(0)
84789000	- Parts	5%	E(0)
84791010	- - - Surface levelling machinery used for road construction	5%	E(0)
84791020	- - - Machinery for bedding gravel or asphalt on roads	5%	E(0)
84791030	- - - Traffic road marking machines (other than spraying machines)	5%	E(0)
84791090	- - - Other	5%	E(0)
84792000	- Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils	5%	E(0)
84793000	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	5%	E(0)
84794000	- Rope or cable-making machines	5%	E(0)
84795000	- Industrial robots, not elsewhere specified or included	0%	E(0)
84796000	- Evaporative air coolers	5%	E(0)
84797100	- - Of a kind used in airports	5%	E(0)
84797900	- - Other	5%	E(0)
84798100	- - For treating metal, including electric wire coil-winders	5%	E(0)
84798200	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	5%	E(0)
84798300	-- Cold isostatic presses	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
84798910	- - - Soap making machinery	0%	E(0)
84798920	- - - Machines and equipment for making baskets and mats	0%	E(0)
84798930	- - - Machines and equipment for making brushes	0%	E(0)
84798940	- - - Air humidifiers or dehumidifiers, other than the appliances of heading 84.15, 84.24 or 85.09	0%	E(0)
84798950	- - - Pump-type automatic greasers for machinery	0%	E(0)
84798960	- - - Match dipping machines	0%	E(0)
84798970	- - - Machines for coating welding electrodes	0%	E(0)
84798980	- - - Bolting or unbolting machines and metal core extractors, other than hand tools of Chapter 82, and hand tools of heading 84.67 or 85.8	0%	E(0)
84798991	- - - - Machines for the maintenance of pipelines and sewerage	0%	E(0)
84798992	- - - - Machines for stuffing blankets and mattresses with quilt and upholstering them using a blowing or propelling device	0%	E(0)
84798993	- - - - Machines for applying abrasives to any backing (fabrics, paper, etc.)	0%	E(0)
84798994	- - - - Divers' bells and metal diving suits fitted with mechanical devices	0%	E(0)
84798999	- - - - Other	0%	E(0)
84799000	- Parts	0%	E(0)
84801000	- Moulding boxes for metal foundry	5%	E(0)
84802000	- Mould bases	5%	E(0)
84803010	- - - Of wood or iron	5%	E(0)
84803090	- - - Of other materials	5%	E(0)
84804100	- - Injection or compression types	5%	E(0)
84804900	- - Other	5%	E(0)
84805000	- Moulds for glass	5%	E(0)
84806000	- Moulds for mineral materials	5%	E(0)
84807100	- - Injection or compression types	0%	E(0)
84807900	- - Other	5%	E(0)
84811000	- Pressure-reducing valves	5%	E(0)
84812000	- Valves for oleohydraulic or pneumatic transmissions	5%	E(0)
84813000	- Check valves	5%	E(0)
84814000	- Safety or relief valves	5%	E(0)
84818010	- - - Inner tube valves for tyres	5%	E(0)
84818020	- - - Radiator discharge valves	5%	E(0)
84818030	- - - Valves for gas cylinders	5%	E(0)
84818040	- - - Buoy- operated valves	5%	E(0)
84818050	- - - Fire hydrants and nozzles	5%	E(0)
84818060	- - - Nozzles and valves for spraying and irrigation hoses	5%	E(0)
84818070	- - - Valves for draining the water from bathrooms and bathtubs	5%	E(0)
84818080	- - - Lids for pressure or spraying cans filled with insecticides, disinfectants, etc.	5%	E(0)
84818090	- - - Other	5%	E(0)
84819000	- Parts	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
84821000	- Ball bearings	5%	E(0)
84822000	- Tapered roller bearings, including cone and tapered roller assemblies	5%	E(0)
84823000	- Spherical roller bearings	5%	E(0)
84824000	- Needle roller bearings, including cage and needle roller assemblies	5%	E(0)
84825000	- Other cylindrical roller bearings, including cage and roller assemblies	5%	E(0)
84828000	- Other, including combined ball/roller bearings	5%	E(0)
84829100	- - Balls, needles and rolleis	5%	E(0)
84829900	- - Other	5%	E(0)
84831000	- Transmission shafts (including cam shafts and crank shafts) and cranks	5%	E(0)
84832000	- Bearing housings, incorporating ball or roller bearings	5%	E(0)
84833000	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	5%	E(0)
84834000	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	5%	E(0)
84835000	- Flywheels and pulleys, including pulley blocks	5%	E(0)
84836000	- Clutches and shaft couplings (including universal joints)	5%	E(0)
84839000	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts .	5%	E(0)
84841000	- Gaskets and similar joints of metal shecting combined with other material or of two or more layers of metal	5%	E(0)
84842000	- Mechanical seals	5%	E(0)
84849000	- Other	5%	E(0)
84851000	- By metal deposit	5%	E(0)
84852000	- By plastics or rubber deposit	5%	E(0)
84853000	- By plaster, cement, ceramics or glass deposit	5%	E(0)
84858000	- Other	5%	E(0)
84859000	- Parts	5%	E(0)
84861010	- - - Milling machines using concentrated ion beams for producing or repairing masks and boules shapes on semiconductor devices	0%	E(0)
84861020	- - - Machines for sawing blocks of monocrystal semiconductors into chips or thin discs into wafers	0%	E(0)
84861030	- - - Grinding and polishing machines for processing semiconductor chips	0%	E(0)
84861040	- - - Cubes cutting machines for milling or notching semiconductor chips	0%	E(0)
84861090	- - - Other	0%	E(0)
84862010	- - - Machines for the dry drilling of patterns on semiconductors	0%	E(0)
84862020	- - - Ion plant machines for activating semiconductors by coating	0%	E(0)
84862030	- - - Direct drawing machines on wafers	0%	E(0)
84862040	- - - Row drawing machines (by the repetition of images)	0%	E(0)
84862050	- - - Other machines for displaying or drawing patterns of circuits on sensitised semiconductor materials	0%	E(0)
84862060	- - - Apparatus for fixing moulds, adhesive tape apparatus and apparatus for fixing wire for assembling semiconductor chips	0%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
84862070	- - - Spray apparatus for drilling, extracting or cleaning semiconductor chips	0%	E(0)
84862090	- - - Other	0%	E(0)
84863010	- - - Apparatus for wet drilling or for removing or cleaning flat panel displays	0%	E(0)
84863090	- - - Other	0%	E(0)
84864010	- - - Pattern production apparatus of a kind used in the production of masks or boules of light- proof coated layers	0%	E(0)
84864020	- - - Self propelled machines for transporting, handling or storing of semiconductor chips, wafer covers and cans, and other articles for semiconductor devices	0%	E(0)
84864030	- - - Microscopes using electronic beams fitted with instruments specially designed for the handling and transportation of semiconductor wafer and reticles	0%	E(0)
84864091	- - - - Microscopes fitted with instruments of a kind used specially for handling and transportation of semiconductor wafer and reticles	0%	E(0)
84864092	- - - - Photomicrographic microscopes fitted with instruments specially designed for the handling and transportation of semiconductor wafer and reticles	0%	E(0)
84864099	- - - - Other	0%	E(0)
84869010	- - - Parts for fixing blocks apparatus, adhesive tapes apparatus and wires tie apparatus for assembling semiconductor chips	0%	E(0)
84869020	- - - Parts of ion planting machines for activation of semiconductor coating	0%	E(0)
84869030	- - - Parts and accessories for apparatus of subheadings from 84 86 20 30 to 84 86 20 50	0%	E(0)
84869040	- - - Parts for self propelled machines for transporting, handling, storage semiconductor chips, covers and wafers cans, and other semiconductor devices	0%	E(0)
84869090	- - - Other	0%	E(0)
84871000	- Ships' or boats' propellers and blades therefor	5%	E(0)
84879000	- Other	5%	E(0)
85011000	- Motors of an output not exceeding 37.5 W	5%	E(0)
85012000	- Universal AC/DC motors of an output exceeding 37.5 W	5%	E(0)
85013100	- - Of an output not exceeding 750 W	5%	E(0)
85013200	- - Of an output exceeding 750 W but not exceeding 75 kW	5%	E(0)
85013300	- - Of an output exceeding 75 kW but not exceeding 375 kW	5%	E(0)
85013400	- - Of an output exceeding 375 kW	5%	E(0)
85014000	- Other AC motors, single-phase	5%	E(0)
85015100	- - Of an output not exceeding 750 W	5%	E(0)
85015200	- - Of an output exceeding 750 W but not exceeding 75 kW	5%	E(0)
85015300	- - Of an output exceeding 75 kW	5%	E(0)
85016100	- - Of an output not exceeding 75 kVA	5%	E(0)
85016200	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	5%	E(0)
85016300	- - Of an output exceeding 375 kVA but not exceeding 750 kVA	5%	E(0)
85016400	- - Of an output exceeding 750 kVA	5%	E(0)
85017100	-- Of an output not exceeding 50 W	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
85017200	-- Of an output exceeding 50 W	5%	E(0)
85018000	- Photovoltaic AC generators	5%	E(0)
85021100	- - Of an output not exceeding 75 kVA	5%	E(0)
85021200	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	5%	E(0)
85021300	- - Of an output exceeding 375 kVA	5%	E(0)
85022000	- Generating sets with spark-ignition internal combustion piston engines	5%	E(0)
85023100	- - Wind-powered	5%	E(0)
85023900	- - Other	5%	E(0)
85024000	- Electric rotary converters	5%	E(0)
85030000	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	5%	E(0)
85041000	- Ballasts for discharge lamps or tubes	5%	E(0)
85042100	- - Having a power handling capacity not exceeding 650 KVA	5%	E(0)
85042200	- - Having a power handling capacity exceeding 650 KV A but not exceeding 10,000 KVA	5%	E(0)
85042300	- - Having a power handling capacity exceeding 10,000 KVA	5%	E(0)
85043100	- - Having a power handling capacity not exceeding 1 KVA	5%	E(0)
85043200	- - Having a power handling capacity exceeding 1 KVA but not exceeding 16 KVA	5%	E(0)
85043300	- - Having a power handling capacity exceeding 16 KVA but not exceeding 500 KVA	5%	E(0)
85043400	- - Having a power handling capacity exceeding 500 KVA	5%	E(0)
85044011	- - - - Charger for portable phones and tablets	0%	E(0)
85044012	- - - - Charger for laptop computers	0%	E(0)
85044013	- - - - Charger for dry batteries	0%	E(0)
85044014	- - - - Power supply for desktop computers	0%	E(0)
85044019	- - - - Other	0%	E(0)
85044090	- - - Other	0%	E(0)
85045010	- - - Other electrical inductors for energy supply of automatic data processing machines, there units and communication apparatus	0%	E(0)
85045090	- - - Other	0%	E(0)
85049000	- Parts	5%	E(0)
85051100	- - Of metal	5%	E(0)
85051900	- - Other	5%	E(0)
85052000	- Electro-magnetic couplings, clutches and brakes	5%	E(0)
85059000	- Other, including parts	5%	E(0)
85061010	- - - Dry batteries for portable devices of a voltage1.5 volts and over	5%	E(0)
85061090	- - - Other	5%	E(0)
85063010	- - - Dry batteries for portable devices of a voltage1.5 volts and over	5%	E(0)
85063090	- - - Other	5%	E(0)
85064010	- - - Dry batteries for portable devices of a voltage1.5 volts and over	5%	E(0)
85064090	- - - Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
85065010	- - - Dry batteries for portable devices of a voltage 1.5 volts and over	5%	E(0)
85065090	- - - Other	5%	E(0)
85066010	- - - Dry batteries for portable devices of a voltage 1.5 volts and over	5%	E(0)
85066090	- - - Other	5%	E(0)
85068010	- - - Dry batteries for portable devices of a voltage 1.5 volts and over	5%	E(0)
85068090	- - - Other	5%	E(0)
85069000	- Parts	5%	E(0)
85071000	- Lead-acid, of a kind used for starting piston engines	5%	E(0)
85072000	- Other lead-acid accumulators	5%	E(0)
85073000	- Nickel-cadmium	5%	E(0)
85075000	- Nickel-metal hydride	5%	E(0)
85076000	- Lithium-ion	5%	E(0)
85078000	- Other accumulators	5%	E(0)
85079000	- Parts	5%	E(0)
85081100	- - Of a power not exceeding 1500 W and having a dust bag or other receptacle capacity not exceeding 20 L	5%	E(0)
85081910	- - - For household use of a power not exceeding 1500 W and having a dust bag or other receptacle capacity exceeding 20 L, but not exceeding 50 L.	5%	E(0)
85081920	- - - For household use of a power exceeding 1500 W but not exceeding 3000W, and having a dust bag or other receptacle capacity not exceeding 50 L.	5%	E(0)
85081990	- - - Other	0%	E(0)
85086000	- Other vacuum cleaners	5%	E(0)
85087000	- Parts	5%	E(0)
85094000	- Food grinders and mixers; fruit or vegetable juice extractors	5%	E(0)
85098010	- - - Potato peelers and chippers	5%	E(0)
85098020	- - - Various machines for cutting meat cheese, bread, vegetables and fruits	5%	E(0)
85098030	- - - Machines for sharpening and polishing kitchen and table cutlery	5%	E(0)
85098040	- - - Electric tooth brushes	5%	E(0)
85098090	- - - Other	5%	E(0)
85099000	- Parts	5%	E(0)
85101000	- Shavers	5%	E(0)
85102000	- Hair clippers	5%	E(0)
85103000	- Hair-removing appliances	5%	E(0)
85109000	- Parts	5%	E(0)
85111000	- Sparking plugs	5%	E(0)
85112000	- Ignition magnetos; magneto-dynamos; magnetic flywheels	5%	E(0)
85113000	- Distributors ; ignition coils	5%	E(0)
85114000	- Starter motors and dual purpose starter-generators	5%	E(0)
85115000	- Other generators	5%	E(0)
85118000	- Other equipment	5%	E(0)
85119000	- Parts	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
85121000	- Lighting or visual signalling equipment of a kind used on bicycles	5%	E(0)
85122000	- Other lighting or visual signalling equipment	5%	E(0)
85123000	- Sound signalling equipment	5%	E(0)
85124000	- Windscreen wipers, defrosters and demisters	5%	E(0)
85129000	- Parts	5%	E(0)
85131000	- Lamps	5%	E(0)
85139000	- Parts	5%	E(0)
85141100	-- Hot isostatic presses	0%	E(0)
85141900	-- Other	0%	E(0)
85142000	- Induction or dielectric furnaces and ovens	0%	E(0)
85143100	-- Electron beam furnaces	0%	E(0)
85143200	-- Plasma and vacuum arc furnaces	0%	E(0)
85143900	-- Other	0%	E(0)
85144000	- Other induction or dielectric heating equipment	5%	E(0)
85149000	- Parts	0%	E(0)
85151100	- - Soldering irons and guns	5%	E(0)
85151900	- - Other	5%	E(0)
85152100	- - Fully or partly automatic	5%	E(0)
85152900	- - Other	5%	E(0)
85153100	- - Fully or partly automatic	5%	E(0)
85153900	- - Other	5%	E(0)
85158000	- Other machines and apparatus	5%	E(0)
85159000	- Parts	5%	E(0)
85161010	- - - Electric instantaneous or storage water heaters and immersion heaters, of a capacity 200 l or less.	5%	E(0)
85161020	- - - Electric instantaneous or storage water heaters and immersion heaters, of a capacity exceeding 200 l.	5%	E(0)
85162100	- - Storage heating radiators	5%	E(0)
85162910	- - - Domestic electric heating apparatus	5%	E(0)
85162990	- - - Other	5%	E(0)
85163100	- - Hair dryers	5%	E(0)
85163200	- - Other hair-dressing apparatus	5%	E(0)
85163300	- - Hand-drying apparatus	5%	E(0)
85164000	- Electric smoothing irons	5%	E(0)
85165000	- Microwave ovens	5%	E(0)
85166000	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	5%	E(0)
85167100	- - Coffee or tea makers	5%	E(0)
85167200	- - Toasters	5%	E(0)
85167910	- - - Coffee roasters or popcorn makers	5%	E(0)
85167920	- - - Electric incense burners	5%	E(0)
85167990	- - - Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
85168000	- Electric heating resistors	5%	E(0)
85169000	- Parts	5%	E(0)
85171100	-- Line telephone sets with cordless handsets	0%	E(0)
85171300	-- Smartphones	0%	E(0)
85171410	--- Telephones for cellular networks (mobile)	0%	E(0)
85171420	--- Telephones for satellite networks (Thuraya and the like)	0%	E(0)
85171490	--- Other	0%	E(0)
85171800	-- Other	0%	E(0)
85176100	-- Base station	0%	E(0)
85176210	--- Switching board and telephone exchange apparatus	0%	E(0)
85176220	--- Other apparatus for current lines conductor systems or digital line systems	0%	E(0)
85176230	--- Special transmission apparatus for simultaneous interpretation	0%	E(0)
85176240	--- Special apparatus for reception of relief signals from vessels, aircraft, etc.	0%	E(0)
85176250	--- Wireless microphones incorporating a short cable(antenna) or small metal antenna other than radio or television apparatus.	0%	E(0)
85176260	--- Apparatus for remote transmission or reception of signals.	0%	E(0)
85176270	--- Wireless telephones including wireless reception apparatus for vehicles, vessels, aircraft, trains, etc.	0%	E(0)
85176280	--- Regulating surface boxes with commonucation function : a device based on a microprocessor incorporating internet access modem, with data exchange function.	0%	E(0)
85176290	--- Other	0%	E(0)
85176910	--- Alarms and sound signalling apparatus	0%	E(0)
85176990	--- Other	0%	E(0)
85177100	-- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	0%	E(0)
85177900	-- Other	0%	E(0)
85181010	--- Microphones with a frequency between 300 Hz - 3,4 Khz of a diameter not exceeding 10 mm and a height not exceeding 3 mm for communication purposes	0%	E(0)
85181090	--- Other	0%	E(0)
85182100	-- Single loudspeakers, mounted in their enclosures	5%	E(0)
85182200	-- Multiple loudspeakers, mounted in the same enclosure	5%	E(0)
85182910	--- Loudspeakers, without their enclosures, with a frequency between 300 Hz - 3,4 Khz with a diameter not exceeding 50 mm for commonucations purposes	0%	E(0)
85182990	--- Other	0%	E(0)
85183010	--- Headphones for line telephone	0%	E(0)
85183090	--- Other	0%	E(0)
85184010	--- Electric amplifiers for use in the reproduction of of signals in the telephone line technology products provided for in the IT agreement.	0%	E(0)
85184090	--- Other	5%	E(0)
85185000	- Electric sound amplifier sets	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
85189010	- - - Parts of electric amplifiers for use as reformation signalling apparatus in telephone lines technique products of information technique agreement	0%	E(0)
85189090	- - - Other	5%	E(0)
85192000	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	5%	E(0)
85193000	- Turntables (record-decks)	5%	E(0)
85198100	- - Using magnetic, optical or semiconductor media	5%	E(0)
85198900	- - Other	5%	E(0)
85211000	- Magnetic tape-type	5%	E(0)
85219000	- Other	5%	E(0)
85221000	- Pick-up cartridges	5%	E(0)
85229000	- Other	5%	E(0)
85232100	- - Cards incorporating a magnetic stripe	5%	E(0)
85232910	- - - Unrecorded magnetic media, for sound or video recorders	0%	E(0)
85232990	- - - Other	0%	E(0)
85234100	- - Unrecorded	0%	E(0)
85234900	- - Other	0%	E(0)
85235100	- - Solid-state non-volatile storage devices	0%	E(0)
85235200	- - Smart cards	0%	E(0)
85235900	- - Other	0%	E(0)
85238000	- Other	0%	E(0)
85241100	-- Of liquid crystals	5%	E(0)
85241200	-- Of organic light-emitting diodes (OLED)	5%	E(0)
85241900	-- Other	5%	E(0)
85249100	-- Of liquid crystals	5%	E(0)
85249200	-- Of organic light-emitting diodes (OLED)	5%	E(0)
85249900	-- Other	5%	E(0)
85255000	- Transmission apparatus	0%	E(0)
85256000	- Transmission apparatus incorporating reception apparatus	0%	E(0)
85258110	- - - High-speed video cameras	0%	E(0)
85258120	- - - High-speed digital cameras for still images	0%	E(0)
85258130	- - - High-speed television cameras for security surveillance only	0%	E(0)
85258190	- - - Other high-speed cameras	0%	E(0)
85258210	- - - Radiation-hardened or radiation-tolerant video cameras	0%	E(0)
85258220	- - - Radiation-hardened or radiation-tolerant digital cameras for still images	0%	E(0)
85258230	- - - Radiation-hardened or radiation-tolerant television cameras for security surveillance only	0%	E(0)
85258290	- - - Other radiation-hardened or radiation-tolerant cameras	0%	E(0)
85258310	- - - Video cameras for night vision	0%	E(0)
85258320	- - - Night vision digital cameras for still images	0%	E(0)
85258330	- - - Night vision television cameras for security surveillance only	0%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
85258390	- - - Other night vision cameras	0%	E(0)
85258910	- - - Video cameras	0%	E(0)
85258920	- - - Digital cameras for still images	0%	E(0)
85258930	- - -Television cameras for security surveillance only	0%	E(0)
85258990	--- Other	0%	E(0)
85261000	- Radar apparatus	5%	E(0)
85269110	- - - Global Positioning Systems (GPS)	5%	E(0)
85269190	- - - Other	5%	E(0)
85269200	- - Radio remote control apparatus	5%	E(0)
85271200	- - Pocket-size radio cassette-players	5%	E(0)
85271300	- - Other apparatus combined with sound recording or reproducing apparatus	5%	E(0)
85271900	- - Other	5%	E(0)
85272100	- - Combined with sound recording or reproducing apparatus	5%	E(0)
85272900	- - Other	5%	E(0)
85279100	- - Combined with sound recording or reproducing or reproducing apparatus	5%	E(0)
85279200	- - Not combined with sound recording or reproducing apparatus but combined with a clock	5%	E(0)
85279900	- - Other	5%	E(0)
85284200	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	0%	E(0)
85284900	- - Other	5%	E(0)
85285200	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	0%	E(0)
85285900	- - Other	5%	E(0)
85286200	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	0%	E(0)
85286900	- - Other	5%	E(0)
85287110	- - -Boxes with adjustment surface having a communication function : a device based on a microprocessor incorporating a modem for internet access, with an information exchange function.	0%	E(0)
85287120	- - - Apparatus for reception of television transmission via satellites (receivers)	5%	E(0)
85287190	- - - Other	5%	E(0)
85287220	--- Smart television apparatus	5%	E(0)
85287230	--- Other television apparatus	5%	E(0)
85287290	- - - Other	5%	E(0)
85287300	- - other monochrome	5%	E(0)
85291000	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	0%	E(0)
85299010	- - - Parts for transmission apparatus other than transmission apparatus for radiobroadcasting or television, transmission apparatus incorporating receivers , digital video cameras for still pictures , portable transmission apparatus for communication, alarm or calling.	0%	E(0)
85299090	- - - Other	0%	E(0)
85301000	- Equipment for railways or tramways	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
85308000	- Other equipment	5%	E(0)
85309000	- Parts	5%	E(0)
85311000	- Burglar or fire alarms and similar apparatus	5%	E(0)
85312000	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	0%	E(0)
85318010	- - - Electric bells for doors	5%	E(0)
85318020	- - - Flat-panel displays (including LCD monitors, Plasma, Electro-Luminescence, Vacuum-Flourescence and other display technologies) for the products of the IT Agreement.	0%	E(0)
85318030	- - - Alarms and sound signalling apparatus	0%	E(0)
85318090	- - - Other	5%	E(0)
85319010	- - - Parts for apparatus of subheading 85 31 80 20, 85 31 80 30	0%	E(0)
85319090	- - - Other	0%	E(0)
85321000	- Fixed capacitors designed for use in 50/60 Hz circuits and having reactive power handling capacity of not less than 0.5 kvar (power capacitors)	0%	E(0)
85322100	- - Tantalum	0%	E(0)
85322200	- - Aluminium electrolytic	0%	E(0)
85322300	- - Ceramic dielectric, single layer	0%	E(0)
85322400	- - Ceramic dielectric, multilayer	0%	E(0)
85322500	- - Dielectric of paper or plastics	0%	E(0)
85322900	- - Other	0%	E(0)
85323000	- Variable or adjustable (pre-set) capacitors	0%	E(0)
85329000	- Parts	0%	E(0)
85331000	- Fixed carbon resistors, composition or film types	0%	E(0)
85332100	- - For a power handling capacity not exceeding 20 W	0%	E(0)
85332900	- - Other	0%	E(0)
85333100	- - For a power handling capacity not exceeding 20 W	0%	E(0)
85333900	- - Other	0%	E(0)
85334000	- Other variable resistors, including rheostats and potentiometers	0%	E(0)
85339000	- Parts	0%	E(0)
85340000	Printed circuits.	0%	E(0)
85351000	- Fuses	5%	E(0)
85352100	- - For a voltage of less than 72.5 kV	5%	E(0)
85352900	- - Other	5%	E(0)
85353000	- Isolating switches and make-and-break switches	5%	E(0)
85354000	- Lightning arresters, voltage limiters and surge suppressors	5%	E(0)
85359000	- Other	5%	E(0)
85361000	- Fuses	5%	E(0)
85362000	- Automatic circuit breakers	5%	E(0)
85363000	- Other apparatus for protecting electrical circuits	5%	E(0)
85364100	- - For a voltage not exceeding 60 V	5%	E(0)
85364900	- - Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
85365010	- - - Electro- electronic switches consisting of optically-connected output and input circuits (insulated rheostatic electrical switches)	0%	E(0)
85365020	- - - Electronic switches, including electronic switches protected against temperature, consisting of a transistor and a logical chip (chip-on-chip technology) for a voltage not exceeding 1000 V	0%	E(0)
85365030	- - - Rapid movement electromechanical switches for a current not exceeding 11 A	0%	E(0)
85365090	- - - Other	0%	E(0)
85366100	- - Lamp-holders	5%	E(0)
85366910	- - - Plugs and sockets for co-axial wires and printed circuits	0%	E(0)
85366920	- - - Other plugs and sockets	0%	E(0)
85367000	- Connectors for optical fibres, optical fibres bundles or cables	5%	E(0)
85369010	- - - Connection and contact elements for wires and cables	0%	E(0)
85369020	- - - Chips probes	0%	E(0)
85369091	- - - - Adapters, wether or not incorporating a slot for USB or the like.	0%	E(0)
85369099	- - - - Other	0%	E(0)
85371000	- For a voltage not exceeding 1,000 V	5%	E(0)
85372000	- For a voltage exceeding 1,000 V	5%	E(0)
85381000	- Boards, panels, consoles desks, cabinets and other bases for the goods of heading 85.37, not equipped with their appuratus	5%	E(0)
85389000	- Other	5%	E(0)
85391000	- Sealed beam lamp units	5%	E(0)
85392110	- - - Halogen lamps used for the modes of transport (e.g. vehicles, aircraft, trains, etc.)	5%	E(0)
85392190	- - - Other	5%	E(0)
85392200	- - Other of a power not exceeding 200 W and for a voltage exceeding 100 V	5%	E(0)
85392900	- - Other	5%	E(0)
85393100	- - Fluorescent, hot cathode	5%	E(0)
85393200	- - Mercury or sodium vapour lamps; metal halide lamps	5%	E(0)
85393900	- - Other	5%	E(0)
85394100	- - Arc-lamps	5%	E(0)
85394900	- - Other	5%	E(0)
85395100	-- Light-emitting diode (LED) modules	5%	E(0)
85395200	-- Light-emitting diode (LED) lamps	5%	E(0)
85399000	- Parts	5%	E(0)
85401100	- - Colour	5%	E(0)
85401200	- - Other monochrome	5%	E(0)
85402000	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	5%	E(0)
85404000	- Data/graphic display tubes, monochrome; data/graphic display tubes colour, with a phosphor dot screen pitch smaller than 0.4 mm	5%	E(0)
85406000	- Other cathode-ray tubes	5%	E(0)
85407100	- - Magnetrons	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
85407900	-- Other	5%	E(0)
85408100	-- Receiver or amplifier valves and tubes	5%	E(0)
85408900	-- Other	5%	E(0)
85409100	-- Of cathode-ray tubes	5%	E(0)
85409900	-- Other	5%	E(0)
85411000	- Diodes, other than photosensitive or light emitting diodes	0%	E(0)
85412100	-- With a dissipation rate of less than 1 W	0%	E(0)
85412900	-- Other	0%	E(0)
85413000	- Thyristors, diacs and triacs, other than photosensitive devices	0%	E(0)
85414100	-- Light-emitting diodes (LED)	0%	E(0)
85414200	-- Photovoltaic cells not assembled in modules or made up into panels	0%	E(0)
85414300	-- Photovoltaic cells assembled in modules or made up into panels	0%	E(0)
85414900	-- Other	0%	E(0)
85415100	-- Semiconductor-based transducers	0%	E(0)
85415900	-- Other	0%	E(0)
85416000	- Mounted piezo-electric crystals	0%	E(0)
85419000	- Parts	0%	E(0)
85423100	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	0%	E(0)
85423200	-- Memories	0%	E(0)
85423300	-- Amplifiers	0%	E(0)
85423900	-- Other	0%	E(0)
85429000	- Parts	0%	E(0)
85431000	- Particle accelerators	5%	E(0)
85432000	- Signal generators	5%	E(0)
85433000	- Machines and apparatus for electroplating, electrolysis or electrophoresis	0%	E(0)
85434010	--- Electronic cigarettes	Special Goods	SG
85434020	--- Electronic water pipe "shisha"	Special Goods	SG
85434030	--- Electrically heated devices for cigarettes	Special Goods	SG
85434090	--- Other	Special Goods	SG
85437010	--- Electrical apparatus having a translation or dictionary functions	0%	E(0)
85437020	--- Flat-panel displays (including LCD displays, Plasma, Electro-Luminescence, Vacuum-Flourescence and other display techniques) for the products of IT Agreement	0%	E(0)
85437090	--- Other	0%	E(0)
85439010	--- Micro electronic assemblies	0%	E(0)
85439091	---- For electronic cigarettes other than accumulators of heading 85.07	Special Goods	SG
85439092	---- For electronic water pipe "shisha" other than accumulators of heading 85.07	Special Goods	SG
85439093	---- For electrically heated devices for cigarettes other than accumulators of heading 85.07	Special Goods	SG

HS Code (HS 2022)	Description	Base rate	Category
85439098	- - - - For other smoking electronic devices	Special Goods	SG
85439099	- - - - Other	0%	E(0)
85441100	- - Of copper	5%	E(0)
85441900	- - Other	5%	E(0)
85442010	- - - Electric cable of a cross-section exceeding 10 mm and a voltage exceeding 300 V	5%	E(0)
85442020	- - - Telegraph and telephone cable incorporating 10 pairs of wire or more	5%	E(0)
85442030	- - - Telegraph and telephone cable incorporating less than 10 pairs of wire	5%	E(0)
85442090	- - - Other	5%	E(0)
85443000	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	5%	E(0)
85444211	- - - - Electric connectors for cable of a cross-section exceeding 10 mm and a voltage exceeding 300 V but not exceeding 1000 V	0%	E(0)
85444219	- - - - Other	0%	E(0)
85444221	- - - - Electric connectors for wire of a cross-section not exceeding 10 mm	0%	E(0)
85444229	- - - - Other	0%	E(0)
85444230	- - - Telegraph and telephone cable incorporating 10 pairs of wire or more	0%	E(0)
85444240	- - - Telegraph and telephone cable incorporating less than 10 pairs of wire	0%	E(0)
85444291	- - - - Other electric connectors	0%	E(0)
85444299	- - - - Other	0%	E(0)
85444910	- - - Electric cable of a cross-section exceeding 10 mm and a voltage exceeding 300 V but not exceeding 1000 V	5%	E(0)
85444921	- - - - For a voltage not exceeding 80 V	0%	E(0)
85444929	- - - - Other	5%	E(0)
85444931	- - - - For a voltage not exceeding 80 V	0%	E(0)
85444939	- - - - Other	5%	E(0)
85444941	- - - - For a voltage not exceeding 80 V	0%	E(0)
85444949	- - - - Other	5%	E(0)
85444991	- - - - For a voltage not exceeding 80 V	0%	E(0)
85444999	- - - - Other	5%	E(0)
85446010	- - - Electric cable of a cross-section exceeding 10 mm	5%	E(0)
85446020	- - - Electric cable of a cross-section not exceeding 10 mm	5%	E(0)
85446030	- - - Telegraph and telephone cable incorporating 10 pairs of wire or more	5%	E(0)
85446090	- - - Other	5%	E(0)
85447000	- Optical fibre cables	0%	E(0)
85451100	- - Of a kind used for furnaces	5%	E(0)
85451900	- - Other	5%	E(0)
85452000	- Brushes	5%	E(0)
85459000	- Other	5%	E(0)
85461000	- Of glass	5%	E(0)
85462000	- Of ceramics	5%	E(0)
85469000	- Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
85471000	- Insulating fittings of ceramics	5%	E(0)
85472000	- Insulating fittings of plastics	5%	E(0)
85479000	- Other	5%	E(0)
85480000	electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	5%	E(0)
85491100	-- Waste and scrap of lead-acid accumulators; spent lead-acid accumulators	5%	E(0)
85491200	-- Other, containing lead, cadmium or mercury	5%	E(0)
85491300	-- Sorted by chemical type and not containing lead, cadmium or mercury	5%	E(0)
85491400	-- Unsorted and not containing lead, cadmium or mercury	5%	E(0)
85491900	-- Other	5%	E(0)
85492100	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	5%	E(0)
85492900	-- Other	5%	E(0)
85493100	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	5%	E(0)
85493910	- - - Waste and scrap of integrated circuits	0%	E(0)
85493990	- - - Other	5%	E(0)
85499100	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	5%	E(0)
85499900	-- Other	5%	E(0)
86011000	- Powered from an external source of electricity	5%	E(0)
86012000	- Powered by electric accumulators	5%	E(0)
86021000	- Diesel-electric locomotives	5%	E(0)
86029000	- Other	5%	E(0)
86031000	- Powered from an external source of electricity	5%	E(0)
86039000	- Other	5%	E(0)
86040000	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	5%	E(0)
86050000	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	5%	E(0)
86061000	- Tank wagons and the like	5%	E(0)
86063000	- Self-discharging vans and wagons, other than those of subheading 8606.10	5%	E(0)
86069100	- - Covered and closed	5%	E(0)
86069200	- - Open, with non-removable sides of a height exceeding 60 cm	5%	E(0)
86069900	- - Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
86071100	-- Driving bogies and bissel-bogies	5%	E(0)
86071200	-- Other bogies and bissel-bogies	5%	E(0)
86071900	-- Other, including parts	5%	E(0)
86072100	-- Air brakes and parts thereof	5%	E(0)
86072900	-- Other	5%	E(0)
86073000	- Hooks and other coupling devices, buffers, and parts thereof	5%	E(0)
86079100	-- Of locomotives	5%	E(0)
86079900	-- Other	5%	E(0)
86080000	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.	5%	E(0)
86090000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	5%	E(0)
87011000	- Single axle tractors	5%	E(0)
87012100	-- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	5%	E(0)
87012200	-- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	5%	E(0)
87012300	-- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	5%	E(0)
87012400	-- With only electric motor for propulsion	5%	E(0)
87012900	-- Other	5%	E(0)
87013000	- Track-laying tractors	5%	E(0)
87019100	-- Not exceeding 18 kW	5%	E(0)
87019200	-- Exceeding 18 kW but not exceeding 37 kW	5%	E(0)
87019300	-- Exceeding 37 kW but not exceeding 75 kW	5%	E(0)
87019400	-- Exceeding 75 kW but not exceeding 130 kW	5%	E(0)
87019500	-- Exceeding 130 kW	5%	E(0)
87021000	- With only compression-ignition internal combustion piston engine (diesel or semi-diesel):	5%	E(0)
87022000	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	5%	E(0)
87023000	- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	5%	E(0)
87024000	- With only electric motor for propulsion	5%	E(0)
87029010	- - - With only spark-ignition internal combustion piston engines	5%	E(0)
87029090	- - - Other	5%	E(0)
87031000	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	5%	E(0)
87032111	- - - - Make of the Clearance year or the year that follows	5%	E(0)
87032112	- - - - Make of the first year preceding the clearance year or earlier	5%	E(0)
87032131	- - - - Model of the clearance year or the year that follows	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
87032132	---- Model of the first year preceding clearance year or earlier	5%	E(0)
87032150	--- Emergency vehilces(e.g. Ambulance, police; prisoners' vans, hearses)	5%	E(0)
87032160	--- Motor-home vehicles and the like fro trips and picnics.	5%	E(0)
87032171	---- Tuk Tuk or Raksha and the like	5%	E(0)
87032179	---- Other	5%	E(0)
87032181	---- Vehicles specially designed to be driven by crippled or paraplegic people	5%	E(0)
87032182	---- Vehichles designed or equipped for transporting crippled or paraplegic people	5%	E(0)
87032190	--- Other	5%	E(0)
87032211	---- Model of the clearance year or the year that follows	5%	E(0)
87032212	---- Model of the first year preceding clearance year or earlier	5%	E(0)
87032231	---- Model of the clearance year or the year that follows	5%	E(0)
87032232	---- Model of the first year preceding clearance year or earlier	5%	E(0)
87032250	--- Emergency vehilces(e.g. Ambulance, police; prisoners vans, hearses)	5%	E(0)
87032260	--- Motor-home vehicles and the like for trips and picnics	5%	E(0)
87032270	--- Three-wheel light vehicles of simple construction	5%	E(0)
87032281	---- Vehicles specially designed to be driven by crippled or paraplegic people	5%	E(0)
87032282	---- Vehichles designed or equipped for transporting crippled or paraplegic people	5%	E(0)
87032290	--- Other	5%	E(0)
87032311	---- Model of the clearance year or the year that follows	5%	E(0)
87032312	---- Model of the first year preceding clearance year or earlier	5%	E(0)
87032331	---- Model of the clearance year or the year that follows	5%	E(0)
87032332	---- Model of the first year preceding clearance year or earlier	5%	E(0)
87032350	--- Emergency vehilces(e.g. Ambulance, police; prisoners vans and hearses)	5%	E(0)
87032360	--- Motor-home vehicles and the like for trips and picnics	5%	E(0)
87032370	--- Three-wheel light vehicles of simple construction	5%	E(0)
87032381	---- Vehicles specially designed to be driven by crippled or paraplegic people	5%	E(0)
87032382	---- Vehichles designed or equipped for transporting crippled or paraplegic people	5%	E(0)
87032390	--- Other	5%	E(0)
87032411	---- Model of the clearance year or the year that follows	5%	E(0)
87032412	---- Model of the first year preceding clearance year or earlier	5%	E(0)
87032431	---- Model of the clearance year or the year that follows	5%	E(0)
87032432	---- Model of the first year preceding clearance year or earlier	5%	E(0)
87032450	--- Emergency vehilces(e.g. Ambulance, police; prisoners vans and hearses)	5%	E(0)
87032460	--- Motor-home vehicles and the like for trips and picnics	5%	E(0)
87032471	---- Vehicles specially designed to be driven by crippled or paraplegic people	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
87032472	---- Vehicles designed or equipped for transporting crippled or paraplegic people	5%	E(0)
87032490	--- Other	5%	E(0)
87033110	--- Private Vehicles (diesel or semi-diesel) of a cylinder capacity not exceeding 1,500 cc	5%	E(0)
87033120	--- 4x4 vehicles (diesel or semi-diesel) of a cylinder capacity not exceeding 1,500 cc	5%	E(0)
87033131	---- Vehicles specially designed to be driven by crippled or paraplegic people (diesel or semi-diesel) of a cylinder capacity not exceeding 1,500 cc	5%	E(0)
87033132	---- Vehicles designed or equipped for transporting crippled or paraplegic people (diesel or semi-diesel) of a cylinder capacity not exceeding 1,500 cc	5%	E(0)
87033190	--- Other vehicles (diesel or semi-diesel) of a cylinder capacity not exceeding 1,500 cc	5%	E(0)
87033210	(diesel or semi-diesel) Of a cylinder capacity exceeding Private vehicles-- exceeding 2,500 cc 1,500 cc but not	5%	E(0)
87033220	-- 4x4 vehicles (diesel or semi-diesel) of a cylinder capacity exceeding 1,500 cc but not exceeding 2500 cc	5%	E(0)
87033231	---- Vehicles specially designed to be driven by crippled or paraplegic people (diesel or semi-diesel) of a cylinder capacity exceeding 1,500 cc but not exceeding 2500 cc	5%	E(0)
87033232	---- Vehicles designed or equipped for crippled or paraplegic people (diesel or semi-diesel) of a cylinder capacity exceeding 1,500 cc but not exceeding 2500 cc	5%	E(0)
87033290	--- Other vehicles (diesel or semi-diesel) of a cylinder capacity exceeding 1,500 cc but not exceeding 2500 cc	5%	E(0)
87033310	--- Private Vehicles (diesel or semi-diesel) of a cylinder capacity exceeding 2,500 cc	5%	E(0)
87033320	-- 4x4 vehicles (diesel or semi-diesel) of a cylinder capacity exceeding 2,500 cc	5%	E(0)
87033331	---- Vehicles specially designed to be driven by crippled or paraplegic people (diesel or semi-diesel) of a cylinder capacity exceeding 2,500	5%	E(0)
87033332	---- Vehicles designed or equipped for crippled or paraplegic people (diesel or semi-diesel) of a cylinder capacity exceeding 2500 cc	5%	E(0)
87033390	--- Other vehicles (diesel or semi-diesel) of a cylinder capacity exceeding 2500 cc	5%	E(0)
87034000	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	5%	E(0)
87035000	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	5%	E(0)
87036000	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
87037000	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	5%	E(0)
87038000	- Other vehicles, with only electric motor for propulsion	5%	E(0)
87039000	- Other	5%	E(0)
87041000	- Dumpers designed for off-highway use	5%	E(0)
87042110	- - - Light trucks (pickup) single or double cabin, assembled	5%	E(0)
87042120	- - - Trucks for light transport (Diyana, half lorry, and the like) whether or not fitted with tipbox, assembled	5%	E(0)
87042130	- - - Tankers, assembled	5%	E(0)
87042140	- - - Dumpers, whether or not fitted with packing, pressing or dampening equipment, assembled	5%	E(0)
87042150	- - - Chassis, incorporating driver's cabin	5%	E(0)
87042160	- - - Refrigerated vehicles	5%	E(0)
87042191	- - - - 3-tire light vehicles for transport of goods	5%	E(0)
87042199	- - - - Other	5%	E(0)
87042210	- - - Lorries, assembled	5%	E(0)
87042220	- - - Fitted with a tipbox, assembled	5%	E(0)
87042230	- - - Tankers, assembled	5%	E(0)
87042240	- - - Dumpers, whether or not fitted with packing, pressing or dampening equipment, assembled	5%	E(0)
87042250	- - - Shuttle cars	5%	E(0)
87042260	- - - Vehicles fitted with lifting pulleys and self-loading equipment	5%	E(0)
87042270	- - - Vehicles fitted with mechanical fittings especially constructed for the transport of wet concrete, and vehicles especially constructed for the transport of gas and chemicals	5%	E(0)
87042291	- - - - Refrigerated vehicles	5%	E(0)
87042299	- - - - Other	5%	E(0)
87042310	- - - Lorries, assembled	5%	E(0)
87042320	- - - Fitted with tipbox, assembled	5%	E(0)
87042330	- - - Tankers, assembled	5%	E(0)
87042340	- - - Dumpers, whether or not fitted with packing, pressing or dampening equipment, ready	5%	E(0)
87042350	- - - Vehicles fitted with lifting pulleys and self-loading equipment	5%	E(0)
87042360	- - - Vehicles fitted with mechanical fittings especially constructed for the transport of wet concrete	5%	E(0)
87042370	- - - Vehicles specially constructed for the transport of gas and chemicals	5%	E(0)
87042391	- - - - Refrigerated vehicles	5%	E(0)
87042399	- - - - Other	5%	E(0)
87043110	- - - Single-cab pickups, assembled	5%	E(0)
87043120	- - - Two-cab Pickups, assembled	5%	E(0)
87043130	- - - Light trucks (Dyana, half-lorries, and the like) with a standard box, assembled	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
87043140	- - - Light trucks (Dyana, half-lorries and the like) with tipbox, assembled	5%	E(0)
87043150	- - - Tankers, assembled	5%	E(0)
87043160	- - - Dumpers, whether or not fitted with packing, pressing or dampening equipment, assembled	5%	E(0)
87043170	- - - Chassis incorporating a driver's cabin	5%	E(0)
87043180	- - - Refrigerated vehicles	5%	E(0)
87043190	- - - Other	5%	E(0)
87043210	- - - Lorries, tippers and tanks, assembled	5%	E(0)
87043220	- - - Dumpers, whether or not fitted with packing, pressing or dampening equipment, assembled	5%	E(0)
87043290	- - - Other	5%	E(0)
87044100	-- g.v.w. not exceeding 5 tonnes	5%	E(0)
87044200	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	5%	E(0)
87044300	-- g.v.w. exceeding 20 tonnes	5%	E(0)
87045100	-- g.v.w. not exceeding 5 tonnes	5%	E(0)
87045200	-- g.v.w. exceeding 5 tonnes	5%	E(0)
87046000	- Other with only electric motor for propulsion	5%	E(0)
87049000	- Other	5%	E(0)
87051000	- Crane lorries	5%	E(0)
87052000	- Mobile drilling derricks	5%	E(0)
87053000	- Fire fighting vehicles	5%	E(0)
87054000	- Concrete-mixer lorries	5%	E(0)
87059010	- - - Towing and repair vehicles and mobile workshops, equipped with various mechanical tools	5%	E(0)
87059020	- - - Vehiclces fitted with ladders or elevating platforms for the maintenance of electric overhead cables, street lighting . . etc.	5%	E(0)
87059030	- - - Vehicles specially designed for cleaning streets, squares, airfields . . etc.	5%	E(0)
87059040	- - - Spraying vehicles for all purposes	5%	E(0)
87059050	- - - Stacking vehicles (i.e,consisting of a lifting fork or aplatformm which moves on a vertical support and is generally powered by the vehicle's engine)	5%	E(0)
87059060	- - - Vehicles equipped with power generators	5%	E(0)
87059070	- - - Vehicles for radiography	5%	E(0)
87059080	- - - Vehicles designed for surgical and medical purposes	5%	E(0)
87059091	- - - - Spotlight motor vehicles fitted with projectors	5%	E(0)
87059092	- - - - Motor vehicles designed for radio broadcasting,telegraphy, wirelss transmission and reception and radar vehicles	5%	E(0)
87059093	- - - - Motor bakeries fully equipped (kneader, oven . . etc.) and motor kitchens	5%	E(0)
87059094	- - - - Vehicles equipped with tanks and water pumps	5%	E(0)
87059099	- - - - Other	5%	E(0)
87060000	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05.	5%	E(0)
87071000	- For the vehicles of heading 87.03	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
87079010	- - - For tractors of heading 87.01	5%	E(0)
87079020	- - - For motor vehicles of heading 87.02	5%	E(0)
87079031	- - - - For pickups	5%	E(0)
87079032	- - - - For light trucks (Dyana, half lorry,..etc.)	5%	E(0)
87079033	- - - - For dumpers	5%	E(0)
87079034	- - - - For lorries	5%	E(0)
87079035	- - - - Tipboxes	5%	E(0)
87079036	- - - - Refrigerated boxes for foodstuff transportation motor vehicles	5%	E(0)
87079039	- - - - Other	5%	E(0)
87079090	- - - Other	5%	E(0)
87081000	- Bumpers and parts thereof	5%	E(0)
87082100	- - Safety belts	5%	E(0)
87082210	- - - front windscreens (windshields), rear windows and other windows, framed	5%	E(0)
87082220	- - - front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices	5%	E(0)
87082910	- - - Luggage racks (grid or basket)	5%	E(0)
87082990	- - - Other	5%	E(0)
87083000	- Brakes and servo-brakes; and parts thereof	5%	E(0)
87084000	- Gear boxes and parts thereof	5%	E(0)
87085010	- - - Drive-axles with differential, whether or not provided with other transmission components	5%	E(0)
87085090	- - - Non-driving axles; parts thereof	5%	E(0)
87087000	- Road wheels and parts and accessories thereof	5%	E(0)
87088000	- Suspension systems and parts thereof (including shock-absorbers)	5%	E(0)
87089110	- - - Radiators	5%	E(0)
87089120	- - - Parts	5%	E(0)
87089210	- - - Exhaust silencers and pipes	5%	E(0)
87089220	- - - Parts	5%	E(0)
87089300	- - Clutches and parts thereof	5%	E(0)
87089410	- - - Steering wheels, steering columns and steering boxes	5%	E(0)
87089420	- - - Parts	5%	E(0)
87089500	- - Safety airbag with inflater system; parts thereof	5%	E(0)
87089900	- - Other	5%	E(0)
87091100	- - Electrical	5%	E(0)
87091900	- - Other	5%	E(0)
87099000	- Parts	5%	E(0)
87100000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	5%	E(0)
87111000	- With internal combustion piston engine of a cylinder capacity not exceeding 50 cc	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
87112000	- With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	5%	E(0)
87113000	- With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	5%	E(0)
87114000	- With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	5%	E(0)
87115000	- With internal combustion piston engine of a cylinder capacity exceeding 800 cc	5%	E(0)
87116000	- With electric motor for propulsion	5%	E(0)
87119000	- Other	5%	E(0)
87120010	- - - Bicycles, whether or not designed for children	5%	E(0)
87120020	- - - Cycles for crippled and disabled persons	5%	E(0)
87120090	- - - Other	5%	E(0)
87131000	- Not mechanically propelled	0%	E(0)
87139000	- Other	0%	E(0)
87141000	- Of motorcycles (including mopeds) :	5%	E(0)
87142000	- Of carriages for disabled persons	0%	E(0)
87149100	- - Frames and forks, and parts thereof	5%	E(0)
87149200	- - Wheel rims and spokes	5%	E(0)
87149300	- - Hubs, (other than coaster braking hubs and hub brakes) and free-wheel sprocket-wheels	5%	E(0)
87149400	- - Brakes, including coaster braking hubs and hub brakes, and parts thereof	5%	E(0)
87149500	- - Saddles	5%	E(0)
87149600	- - Pedals and crank-gear, and parts thereof	5%	E(0)
87149900	- - Other	5%	E(0)
87150010	- - - Baby carriage	5%	E(0)
87150020	- - - Carriages for transporting children with special needs	5%	E(0)
87150090	- - - Other	5%	E(0)
87161000	- Trailers and semi-trailers of the caravan type, for housing or camping	5%	E(0)
87162000	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	5%	E(0)
87163100	- - Tanker trailers and tanker semi-trailers	5%	E(0)
87163910	- - - Trailers and semi-trailers for public works, whether or not fitted with tipboxes	5%	E(0)
87163920	- - - Trailers and semi-trailers for with refrigerated or heated boxes for the transport of food and perishable goods	5%	E(0)
87163930	- - - Trailers and semi-trailers specially designed for the transportation of furniture	5%	E(0)
87163940	- - - One or two floor-trailers and semi-trailers for the transportation of animals	5%	E(0)
87163950	- - - One or two floor-trailers and semi-trailers for the transportation of vehicles	5%	E(0)
87163960	- - - - Trailers and semi-trailers for the transportation of bicycles or motorbikes	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
87163970	- - - Drop-frame trailers with loading ramps for the transport of heavy equipment(tanks,cranes,bulldozers,electrical transformers,etc.)	5%	E(0)
87163990	- - - Other	5%	E(0)
87164010	- - - Specially designed for the transport of persons	5%	E(0)
87164020	- - - Designed for the display of goods	5%	E(0)
87164030	- - - Designed as bookshops	5%	E(0)
87164090	- - - Other	5%	E(0)
87168011	- - - - Carriages for cleaning and building	5%	E(0)
87168012	- - - - Carriages fitted with a drum for the drainage of used oils	5%	E(0)
87168013	- - - - For cleaning, fitted with a buckle, whether or not fitted also with a squeezer and wiper	5%	E(0)
87168014	- - - - Carriages for carrying and hauling carpets, and wheeled racks	5%	E(0)
87168015	- - - - Carriages of metal wires for shopping in stores	5%	E(0)
87168016	- - - - Carriages for transportation of medical equipment and devices of a kind used for hospitals	5%	E(0)
87168017	- - - - Carriages designed for the carrying and selling of food,(other than those of heading 94.03)	5%	E(0)
87168018	- - - - Small carriages fitted with heat-insulated box for ice-cream vending	5%	E(0)
87168019	- - - - Other	5%	E(0)
87168090	- - - Other	5%	E(0)
87169010	- - - Parts for the carriages of subheadings 87 16 80 11, 87 16 80 12, 87 16 80 13	5%	E(0)
87169090	- - - Other	5%	E(0)
88010000	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	5%	E(0)
88021100	- - Of an unladen weight not exceeding 2,000Kg	0%	E(0)
88021200	- - Of an unladen weight exceeding 2,000Kg	0%	E(0)
88022000	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 Kg	0%	E(0)
88023000	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 Kg but not exceeding 15,000 Kg	0%	E(0)
88024000	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 Kg	0%	E(0)
88026000	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	0%	E(0)
88040000	Parachutes (including dirigible parachutes and paragliders) and rotocutes; parts thereof and accessories thereto.	5%	E(0)
88051000	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	5%	E(0)
88052100	- - Air combat simulators and thereof	5%	E(0)
88052900	- - Other	0%	E(0)
88061000	- Designed for the carriage of passengers	5%	E(0)
88062110	- - - Fitted with a camera	5%	E(0)
88062190	- - - Other	5%	E(0)
88062210	- - - Fitted with a camera	5%	E(0)
88062290	- - - Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
88062310	- - - Fitted with a camera	5%	E(0)
88062390	- - - Other	5%	E(0)
88062410	- - - Fitted with a camera	5%	E(0)
88062490	- - - Other	5%	E(0)
88062910	- - - Fitted with a camera	5%	E(0)
88062990	- - - Other	5%	E(0)
88069110	- - - Fitted with a camera	5%	E(0)
88069190	- - - Other	5%	E(0)
88069210	- - - Fitted with a camera	5%	E(0)
88069290	- - - Other	5%	E(0)
88069310	- - - Fitted with a camera	5%	E(0)
88069390	- - - Other	5%	E(0)
88069410	- - - Fitted with a camera	5%	E(0)
88069490	- - - Other	5%	E(0)
88069910	- - - Fitted with a camera	5%	E(0)
88069990	- - - Other	5%	E(0)
88071000	- Propellers and rotors and parts thereof	5%	E(0)
88072000	- Under-carriages and parts thereof	5%	E(0)
88073000	- Other parts of aeroplanes, helicopters or unmanned aircraft	5%	E(0)
88079000	- Other	5%	E(0)
89011000	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	0%	E(0)
89012000	- Tankers	0%	E(0)
89013000	- Refrigerated vessels, other than those of subheading 89 01.20	0%	E(0)
89019000	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	0%	E(0)
89020000	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	0%	E(0)
89031100	-- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	5%	E(0)
89031200	-- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	5%	E(0)
89031900	-- Other	5%	E(0)
89032100	-- Of a length not exceeding 7.5 m	5%	E(0)
89032200	-- Of a length exceeding 7.5 m but not exceeding 24 m	5%	E(0)
89032300	-- Of a length exceeding 24 m	5%	E(0)
89033100	-- Of a length not exceeding 7.5 m	5%	E(0)
89033200	-- Of a length exceeding 7.5 m but not exceeding 24 m	5%	E(0)
89033300	-- Of a length exceeding 24 m	5%	E(0)
89039300	-- Of a length not exceeding 7.5 m	5%	E(0)
89039910	- - - Motor boats from fiber glass other than outboard	5%	E(0)
89039920	- - - Fiber-glass boats with unfixed external engines	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
89039930	- - - (Jet Ski)	5%	E(0)
89039990	- - - Other	5%	E(0)
89040000	Tugs and pusher craft.	0%	E(0)
89051000	- Dredgers	0%	E(0)
89052000	- Floating or submersible drilling or production platforms	0%	E(0)
89059010	- - - Fire-floats	0%	E(0)
89059020	- - - Light-vessels	0%	E(0)
89059090	- - - Other	0%	E(0)
89061000	- Warships	0%	E(0)
89069010	- - - War vessels and war boats of all kinds, including lifeboats	0%	E(0)
89069090	- - - Other	0%	E(0)
89071000	- Inflatable rafts	0%	E(0)
89079000	- Other	0%	E(0)
89080000	Vessels and other floating structures for breaking up.	0%	E(0)
90011000	- Optical fibres, optical fibre bundles and cables	5%	E(0)
90012000	- Sheets and plates of polarising material	5%	E(0)
90013000	- Contact lenses	5%	E(0)
90014000	- Spectacle lenses of glass	5%	E(0)
90015000	- Spectacle lenses of other materials	5%	E(0)
90019000	- Other	5%	E(0)
90021100	- - For cameras, projectors or photographic enlargers or reducers	5%	E(0)
90021900	- - Other	5%	E(0)
90022000	- Filters	5%	E(0)
90029000	- Other	5%	E(0)
90031100	- - Of plastics	5%	E(0)
90031900	- - Of other materials	5%	E(0)
90039000	- Parts	5%	E(0)
90041000	- Sunglasses	5%	E(0)
90049010	- - - Corrective spectacles	5%	E(0)
90049020	- - - Professional protective goggles	5%	E(0)
90049090	- - - Other	5%	E(0)
90051000	- Binoculars	5%	E(0)
90058000	- Other instruments	5%	E(0)
90059000	- Parts and accessories (including mountings)	5%	E(0)
90063000	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	5%	E(0)
90064000	- Instant print Cameras	5%	E(0)
90065300	-- For roll film of a width of 35 mm.	5%	E(0)
90065900	- - Other	5%	E(0)
90066100	- - Discharge lamp ("electronic") flashlight apparatus	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
90066900	- - Other	5%	E(0)
90069100	- - For cameras	5%	E(0)
90069900	- - Other	5%	E(0)
90071000	- Cameras.	5%	E(0)
90072000	- Projectors	5%	E(0)
90079100	- - For cameras	5%	E(0)
90079200	- - For projectors	5%	E(0)
90085000	-Projectors, enlargers and reducers	5%	E(0)
90089000	- Parts and accessories	5%	E(0)
90101000	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	5%	E(0)
90105000	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	5%	E(0)
90106000	- Projection screens	5%	E(0)
90109000	- Parts and accessories	5%	E(0)
90111000	- Stereoscopic microscopes	0%	E(0)
90112000	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	0%	E(0)
90118000	- Other microscopes	5%	E(0)
90119000	- Parts and accessories	0%	E(0)
90121000	- Microscopes other than optical microscopes; diffraction apparatus	0%	E(0)
90129000	- Parts and accessories	0%	E(0)
90131000	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this chapter or section XVI	5%	E(0)
90132010	- - - Portable laser pointers, in form of pens, medals,ect.	5%	E(0)
90132090	- - - Others	5%	E(0)
90138010	- - - Magnifying lenses (pocket,desk,etc.)	5%	E(0)
90138020	- - - Magic eyes for doors, ovens and the like	5%	E(0)
90138030	- - - Flat-panel displays (including LCD ,Plasma, Electro-Luminescence, Vacuum-Flourescence and otherdisplay techniques) for the products of the IT Agreement	0%	E(0)
90138090	- - - Other	5%	E(0)
90139010	- - - Parts of flat monitors (including LCD monitors, Plasma, Electro Luminescence, Vacuum Flourescence and other monitors techniques) of products of the IT Agreement	0%	E(0)
90139090	- - - Other	5%	E(0)
90141000	- Direction finding compasses	5%	E(0)
90142000	- Instruments and appliances for aeronautical or space navigation (other than compasses)	5%	E(0)
90148000	- Other instruments and appliances	5%	E(0)
90149000	- Parts and accessories	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
90151000	- Rangefinders	5%	E(0)
90152000	- Theodolites and tachymeters (tacheometers)	5%	E(0)
90153000	- Levels	5%	E(0)
90154000	- Photogrammetrical surveying instruments and appliances	5%	E(0)
90158000	- Other instruments and appliances	5%	E(0)
90159000	- Parts and accessories	5%	E(0)
90160000	Balances of a sensitivity of 5 cg or better, with or without weights.	5%	E(0)
90171010	- - - Drawing and drafting instruments whether or not being input and output units of heading 84.71 or drawing and drafting machines of heading 90.17	0%	E(0)
90171090	- - - Other	5%	E(0)
90172010	- - - Drawing and drafting instruments whether or not input and output units in heading 84.71 or drawing, drafting machines in heading 90.17	0%	E(0)
90172090	- - - Other	0%	E(0)
90173000	- Micrometers, callipers and gauges	5%	E(0)
90178010	- - - School rulers and the like	5%	E(0)
90178020	- - - Foldable measuring tapes, . . etc.	5%	E(0)
90178090	- - - Other	5%	E(0)
90179010	- - - Parts for the drawings and shapes production apparatus	0%	E(0)
90179090	- - - Other	0%	E(0)
90181100	- - Electro-cardiographs	5%	E(0)
90181200	- - Ultrasonic scanning apparatus	5%	E(0)
90181300	- - Magnetic resonance imaging apparatus	5%	E(0)
90181400	- - Scintigraphic apparatus	5%	E(0)
90181910	- - -Aparatus for measuring blood pressure and arteriosclerosis	5%	E(0)
90181920	- - - Other measuring apparatus (for breathing, cerebral, pelvis . .etc.)	5%	E(0)
90181990	- - - Other	5%	E(0)
90182000	- Ultra-violet or infra-red ray apparatus	5%	E(0)
90183110	- - - Syringes for applying plasters	5%	E(0)
90183120	- - - Syringes for eyes, ears and larynx	5%	E(0)
90183130	- - - Syringes for uterus and gynecology	5%	E(0)
90183140	- - - Disposable subcutaneous syringes	5%	E(0)
90183190	- - - Other	5%	E(0)
90183200	- - Tubular metal needles and needles for sutures	5%	E(0)
90183910	- - - Trocars	5%	E(0)
90183920	- - - Surgical knives and scalpels, tools for expanding opening, mirrors and reflectors (for examination of eye, larynx, ear, etc.), surgical clips, scissors, shears, forceps, pliers, chisels, gouges, mallets, hammers, saws, scrapers and spatulae	5%	E(0)
90183930	- - - Intravenous catheters	5%	E(0)
90183990	- - - Other	5%	E(0)
90184100	- - Dental drills , whether or not combined on a single base with other dental equipment	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
90184910	- - - Spittoons with fountain	5%	E(0)
90184920	- - - Teeth filling tools	5%	E(0)
90184930	- - - Dentists' chairs incorporating dental equipment other than those of heading 94.02	5%	E(0)
90184990	- - - Other	5%	E(0)
90185010	- - - Diagnostic appliances (ophthalmoscope, ophthalmic hemopiezometer..etc.)	5%	E(0)
90185020	- - - Sight examination instruments and equipment (for testing sight sharpness, retina . . etc.)	5%	E(0)
90185090	- - - Other	5%	E(0)
90189010	- - - Otiatric instruments (drum massager, otoscopes,..etc.)	5%	E(0)
90189020	- - - Anaesthetic appliances and instruments	5%	E(0)
90189030	- - - Instruments for nose and throat	5%	E(0)
90189040	- - - Artificial kidney (dialysis) apparatus	5%	E(0)
90189050	- - - Needles, of gold, silver or steel for acupuncture	5%	E(0)
90189060	- - - Endoscopes	5%	E(0)
90189070	- - - Veterinary instrument and equipment	5%	E(0)
90189080	- - - Surgery set consisting of gauze, cotton, scissors, tongs, etc.	5%	E(0)
90189090	- - - Other	5%	E(0)
90191000	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	5%	E(0)
90192000	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	5%	E(0)
90200000	Other breathing appliances and gas masks, excluding protective masks having neither, mechanical part nor replaceable filters.	5%	E(0)
90211010	- - - Orthopaedic footwear and soles, made as mentioned in Note (6) to the present Chapter, and other foot orthopaedic appliances and leg braces, with or without spring support for the foot	5%	E(0)
90211020	- - - Palatoplastry appliances (for jaw bones)	5%	E(0)
90211030	- - - Orthodigita appliances	5%	E(0)
90211040	- - - Head and spine orthopaedic appliances	5%	E(0)
90211050	- - - Hernia belts and appliances for correcting scoliosis and curvature of the spine, surgical medical belts (Other than those of heading 62.12)	5%	E(0)
90211060	- - - Crutches, other than walking sticks of heading 66.02	5%	E(0)
90211070	- - - Orthopaedic appliances for animals	5%	E(0)
90211090	- - - Other	5%	E(0)
90212100	-- Artificial teeth	5%	E(0)
90212900	-- Other	5%	E(0)
90213100	-- Artificial joints	5%	E(0)
90213910	- - - Artificial ocular fittings (artificial eyes, intra-ocular lenses . . etc.)	5%	E(0)
90213920	- - - Arms, forearms, hands, legs, feet, noses and heart vales	5%	E(0)
90213990	- - - Other	5%	E(0)
90214000	- Hearing aids, excluding parts and accessories	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
90215000	- Pacemakers for stimulating heart muscles,excluding parts and accessories	5%	E(0)
90219010	- - - Speech aids for persons with disabled vocal cords	5%	E(0)
90219020	- - - Electronic appliances for the blind	5%	E(0)
90219090	- - - Other	5%	E(0)
90221200	- - Computed tomography apparatus	5%	E(0)
90221300	- - Other, for dental uses	5%	E(0)
90221400	- - Other, for medical, surgical or veterinary uses	5%	E(0)
90221910	- - - For inspection of baggage and luggage	5%	E(0)
90221990	- - - Other	5%	E(0)
90222100	- - For medical, surgical, dental or veterinary uses	5%	E(0)
90222900	- - For other uses	5%	E(0)
90223000	- X-ray tubes	5%	E(0)
90229000	- Other, including parts and accessories	5%	E(0)
90230000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	5%	E(0)
90241000	- Machines and appliances for testing metals	5%	E(0)
90248000	- Other machines and appliances	5%	E(0)
90249000	- Parts and accessories	5%	E(0)
90251100	- - Liquid-filled, for direct reading	5%	E(0)
90251900	- - Other	5%	E(0)
90258010	- - - Hydrometers	5%	E(0)
90258020	- - - Hygrometers	5%	E(0)
90258090	- - - Other	5%	E(0)
90259000	- Parts and accessories	5%	E(0)
90261000	- For measuring or checking the flow or level of liquids	0%	E(0)
90262000	- For measuring or checking pressure	0%	E(0)
90268000	- Other instruments or apparatus	0%	E(0)
90269000	- Parts and accessories	0%	E(0)
90271000	- Gas or smoke analysis apparatus	0%	E(0)
90272000	- Chromatographs and electrophoresis instruments	0%	E(0)
90273000	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	0%	E(0)
90275000	- Other instruments and apparatus using optical radiations (UV, visible, IR)	0%	E(0)
90278100	-- Mass spectrometers	0%	E(0)
90278910	- - - For blood test, analysis of secretions and urine,..etc. designed for diagnostic purposes at laboratories	0%	E(0)
90278990	- - - Other	0%	E(0)
90279010	- - - Parts and accessories for the articles of heading 90.27, other than gas or smoke analysis apparatus	0%	E(0)
90279090	- - - Other	0%	E(0)
90281000	- Gas meters	5%	E(0)
90282010	- - - Water meters	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
90282090	- - - Other	5%	E(0)
90283000	- Electricity meters	5%	E(0)
90289000	- Parts and accessories	5%	E(0)
90291010	- - - Production meters	5%	E(0)
90291020	- - - Taximeters	5%	E(0)
90291090	- - - Other	5%	E(0)
90292000	- Speed indicators and tachometers; stroboscopes	5%	E(0)
90299000	- Parts and accessories	5%	E(0)
90301000	- Instruments and apparatus for measuring or detecting ionising radiations	5%	E(0)
90302000	- Oscilloscopes and oscillographs	5%	E(0)
90303100	- - Multimeters without a recording device	5%	E(0)
90303200	- - Multimeters with a recording device	5%	E(0)
90303300	- - Other, without a recording device	5%	E(0)
90303900	- - Other, with a recording device	5%	E(0)
90304000	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0%	E(0)
90308200	-- For measuring or checking semiconductor wafers or devices (including integrated circuits)	0%	E(0)
90308400	- - Other, with a recording device	5%	E(0)
90308900	- - Other	5%	E(0)
90309010	- - - Parts and accessories for measuring or checking semiconductor wafers or devices	0%	E(0)
90309090	- - - Other	0%	E(0)
90311000	- Machines for balancing mechanical parts	5%	E(0)
90312000	- Test benches	5%	E(0)
90314100	-- For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	0%	E(0)
90314910	- - - Optical instruments for measuring particle surface pollution on semiconductor wafers	0%	E(0)
90314990	- - - Other	0%	E(0)
90318010	- - - Appliances for checking and adjusting motor vehicle engines	5%	E(0)
90318020	- - - Electronic beams microscopes fitted with instruments of a kind used specially for handling and transporting semiconductor wafers and rectiles	0%	E(0)
90318090	- - - Other	5%	E(0)
90319010	- - - Parts and accessories for inspecting semiconductor wafers optical instruments or devices or for inspecting semiconductor masks, photomasks or reticles used in the manufacturing of semiconductor devices	0%	E(0)
90319020	- - - Parts and accessories for stroboscopes fitted with instruments of a kind used specially for handling and transporting semiconductor wafers and reticles	0%	E(0)
90319030	- - - Parts and accessories for measuring particle surface pollution optical instruments on semiconductor wafers	0%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
90319040	- - - Parts and accessories for electronic beams microscopes fitted with instruments of a kind used specially for handling and transporting wafers and photomasks semiconductors	0%	E(0)
90319050	- - - Parts and accessories for microscopes fitted with instruments of a kind used specially for handling and transporting semiconductor wafers and reticles	0%	E(0)
90319090	- - - Other	0%	E(0)
90321000	- Thermostats	5%	E(0)
90322000	- Manostats	5%	E(0)
90328100	- - Hydraulic or pneumatic	5%	E(0)
90328900	- - Other	5%	E(0)
90329000	- Parts and accessories	5%	E(0)
90330000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	5%	E(0)
91011100	- - With mechanical display only	5%	E(0)
91011900	- - Other	5%	E(0)
91012100	- - With automatic winding	5%	E(0)
91012900	- - Other	5%	E(0)
91019100	- - Electrically operated	5%	E(0)
91019900	- - Other	5%	E(0)
91021100	- - With mechanical display only	5%	E(0)
91021200	- - With opto-electronic display only	5%	E(0)
91021900	- - Other	5%	E(0)
91022100	- - With automatic winding	5%	E(0)
91022900	- - Other	5%	E(0)
91029100	- - Electrically operated	5%	E(0)
91029900	- - Other	5%	E(0)
91031000	- Electrically operated	5%	E(0)
91039000	- Other	5%	E(0)
91040000	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	5%	E(0)
91051100	- - Electrically operated	5%	E(0)
91051900	- - Other	5%	E(0)
91052100	- - Electrically operated	5%	E(0)
91052900	- - Other	5%	E(0)
91059100	- - Electrically operated	5%	E(0)
91059900	- - Other	5%	E(0)
91061000	- Time-registers; time-recorders	5%	E(0)
91069000	- Other	5%	E(0)
91070000	Time switches with clock or watch movemet or with synchronous motor.	5%	E(0)
91081100	- - With mechanical display only or with a device to which a mechanical display can be incorporated	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
91081200	- - With opto-electronic display only	5%	E(0)
91081900	- - Other	5%	E(0)
91082000	- With automatic winding	5%	E(0)
91089000	- Other	5%	E(0)
91091000	- Electrically operated	5%	E(0)
91099000	- Other	5%	E(0)
91101100	- - Complete movements, unassembled or partly assembled (movement sets)	5%	E(0)
91101200	- - Incomplete movements, assembled	5%	E(0)
91101900	- - Rough movements	5%	E(0)
91109000	- Other	5%	E(0)
91111000	- Cases of precious metal or of metal clad with precious metal	5%	E(0)
91112000	- Cases of base metal, whether or not gold- or silver-plated	5%	E(0)
91118000	- Other cases	5%	E(0)
91119000	- Parts	5%	E(0)
91122000	- Cases	5%	E(0)
91129000	- Parts	5%	E(0)
91131000	- Of precious metal or of metal clad with precious metal	5%	E(0)
91132000	- Of base metal, whether or not gold- or silver-plated	5%	E(0)
91139010	- - - Of artificial plastic materials	5%	E(0)
91139020	- - - Of natural, composition or reconstituted leather	5%	E(0)
91139030	- - - Of woven fabrics	5%	E(0)
91139040	- - - Consisting of or incorporating pearls, precious or semi-precious stones, natural, composition or reconstituted	5%	E(0)
91139090	- - - Other	5%	E(0)
91143000	- Dials	5%	E(0)
91144000	- Plates and bridges	5%	E(0)
91149000	- Other	5%	E(0)
92011000	- Upright pianos	5%	E(0)
92012000	- Grand pianos	5%	E(0)
92019000	- Other	5%	E(0)
92021000	- Played with a bow	5%	E(0)
92029010	- - - Lutes	5%	E(0)
92029090	- - - Other	5%	E(0)
92051000	- Brass-wind instruments	5%	E(0)
92059000	- Other	5%	E(0)
92060010	- - - Drums	5%	E(0)
92060020	- - - Cymbals	5%	E(0)
92060030	- - - Triangles	5%	E(0)
92060040	- - - Xylophoes	5%	E(0)
92060090	- - - Other	5%	E(0)
92071000	- Keyboard instruments, Other than Accordions	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
92079000	- Other	5%	E(0)
92081000	- Musical boxes	5%	E(0)
92089010	- - - Fairground organs	5%	E(0)
92089020	- - - Musical saws	5%	E(0)
92089030	- - - Decoy calls	5%	E(0)
92089040	- - - Mouth-blown whistles for command and maneuvers	5%	E(0)
92089090	- - - Other	5%	E(0)
92093000	- Musical instrument strings	5%	E(0)
92099100	- - Parts and accessories for pianos	5%	E(0)
92099200	- - Parts and accessories for the musical instruments of heading 92.02	5%	E(0)
92099400	- - Parts and accessories for the musical instruments of heading 92.07	5%	E(0)
92099900	- - Other	5%	E(0)
93011000	- Artillery weapons (for example, guns, howitzers and mortars)	5%	E(0)
93012000	- Rocket launchers; flame-thrower; grenade launchers; torpedo tubes and similar projectors	5%	E(0)
93019000	- Other	5%	E(0)
93020000	Revolvers and pistols, other than those of heading 93.03 or 93.04.	5%	E(0)
93031000	- Muzzle-loading firearms	5%	E(0)
93032000	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	5%	E(0)
93033000	- Other sporting, hunting or target-shooting rifles	5%	E(0)
93039000	- Other	5%	E(0)
93040010	- - - Underwater fishguns	5%	E(0)
93040090	- - - Other	5%	E(0)
93051000	- Of revolvers or pistols	5%	E(0)
93052000	- Of shotguns or rifles of heading 93.03	5%	E(0)
93059100	- - Of military weapons of heading 93.01	5%	E(0)
93059900	- - Other	5%	E(0)
93062110	- - - For hunting or sports shooting	5%	E(0)
93062190	- - - Other	5%	E(0)
93062910	- - - Parts and accessories for hunting or sports shooting cartridges	5%	E(0)
93062990	- - - Other	5%	E(0)
93063010	- - - Cartridges, parts and accessories thereof, for hunting or sports shooting	5%	E(0)
93063090	- - - Other	5%	E(0)
93069000	- Other	5%	E(0)
93070010	- - - For military purposes	5%	E(0)
93070090	- - - Other	5%	E(0)
94011000	- Seats of a kind used for aircraft	5%	E(0)
94012000	- Seats of a kind used for motor vehicles	5%	E(0)
94013100	-- Of wood	5%	E(0)
94013900	-- Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
94014100	-- Of wood	5%	E(0)
94014900	-- Other	5%	E(0)
94015200	- - Of bamboo	5%	E(0)
94015300	- - Of rattan	5%	E(0)
94015900	- - Other	5%	E(0)
94016100	- - Upholstered	5%	E(0)
94016900	- - Other	5%	E(0)
94017110	- - - Children seats designed to be hung on the back of other seats	5%	E(0)
94017120	- - - Baby walkers with small wheels (walking teaching carriages)	5%	E(0)
94017190	- - - Other	5%	E(0)
94017910	- - - Children seats designed to be hung on the back of other seats	5%	E(0)
94017920	- - - Baby walkers with small wheels (walking teaching carriages)	5%	E(0)
94017990	- - - Other	5%	E(0)
94018011	- - - - Childrens seats designed to be hung on the back of other seats	5%	E(0)
94018012	- - - - Baby walkers with small wheels (walking teaching carriages)	5%	E(0)
94018019	- - - - Other	5%	E(0)
94018020	- - - Seats of stones or of mixture of asbestos and ceramic	5%	E(0)
94018090	- - - Other	5%	E(0)
94019100	-- Of wood	5%	E(0)
94019900	-- Other	5%	E(0)
94021010	- - - Dentists' chairs and parts thereof	5%	E(0)
94021020	- - - Barbers' chairs and parts thereof	5%	E(0)
94021090	- - - Other	5%	E(0)
94029010	- - - Medical and surgical furniture and parts	5%	E(0)
94029090	- - - Other	5%	E(0)
94031010	- - - Desks	5%	E(0)
94031020	- - - Wheeled-tables	5%	E(0)
94031030	- - - Electrical cabinets for file-keeping	5%	E(0)
94031090	- - - Other	5%	E(0)
94032010	- - - Wardrobes	5%	E(0)
94032020	- - - Floor-mounted clothes stands	5%	E(0)
94032030	- - - Tables for laboratories or microscopic testing , fitted with gas or water nozzles, . . etc.)	5%	E(0)
94032040	- - - Floor-mounted portable curtains	5%	E(0)
94032050	- - - Kitchen furniture of aluminum	5%	E(0)
94032090	- - - Other	5%	E(0)
94033010	- - - Desks	5%	E(0)
94033020	- - - Wheeled-Tables	5%	E(0)
94033030	- - - Electrical cabinets for file-keeping	5%	E(0)
94033090	- - - Other	5%	E(0)
94034010	- - - Tableware cupboards	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
94034020	- - - Dining sets, Complete	5%	E(0)
94034090	- - - Other	5%	E(0)
94035010	- - - bedroom sets, complete	5%	E(0)
94035020	- - - Wardrobes	5%	E(0)
94035090	- - - Other	5%	E(0)
94036010	- - - Tables for laboratories or microscopic testing , fitted with gas or water nozzles, . . etc.)	5%	E(0)
94036020	- - - Floor-mounted clothes stands	5%	E(0)
94036030	- - - Wall cabinets (for first aid kits)	5%	E(0)
94036040	- - - Cabinets used as mounts for hand-washing sinks	5%	E(0)
94036090	- - - Other	5%	E(0)
94037000	- Furniture of plastics	5%	E(0)
94038200	- - Of bamboo	5%	E(0)
94038300	- - Of rattan	5%	E(0)
94038900	- - Other	5%	E(0)
94039100	-- Of wood	5%	E(0)
94039900	-- Other	5%	E(0)
94041000	- Mattress supports	5%	E(0)
94042110	- - - Mattresses with springs	5%	E(0)
94042190	- - - Other	5%	E(0)
94042910	- - - Mattresses with springs	5%	E(0)
94042990	- - - Other	5%	E(0)
94043000	- Sleeping bags	5%	E(0)
94044000	- Quilts, bedspreads, eiderdowns and duvets (comforters)	5%	E(0)
94049010	- - - Quillets	5%	E(0)
94049020	- - - Pillows	5%	E(0)
94049030	- - - Cushions and pouffes seats	5%	E(0)
94049040	- - - Sets consisting of stuffed quilt, bed sheet and pillow-case, put up in a single packing	5%	E(0)
94049090	- - - Other	5%	E(0)
94051100	-- Designed for use solely with light-emitting diode (LED) light sources	5%	E(0)
94051900	-- Other	5%	E(0)
94052100	-- Designed for use solely with light-emitting diode (LED) light sources	5%	E(0)
94052900	-- Other	5%	E(0)
94053100	-- Designed for use solely with light-emitting diode (LED) light sources	5%	E(0)
94053900	-- Other	5%	E(0)
94054100	-- Photovoltaic, designed for use solely with light-emitting diode (LED) light sources	5%	E(0)
94054200	-- Other, designed for use solely with light-emitting diode (LED) light sources	5%	E(0)
94054910	- - - Lamps for exterior lighting (street lamps, porch and gate lamps, public gardens lamps . . etc.)	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
94054920	- - - Special lamps (lamps for machinery, photographic studios and showroom windows)	5%	E(0)
94054990	- - - Other	5%	E(0)
94055000	- Non-electrical luminaires and lighting fittings	5%	E(0)
94056100	-- Designed for use solely with light-emitting diode (LED) light sources	5%	E(0)
94056900	-- Other	5%	E(0)
94059100	- - Of glass	5%	E(0)
94059200	- - Of plastics	5%	E(0)
94059900	- - Other	5%	E(0)
94061010	- - - Greenhouses for cultivation purposes	5%	E(0)
94061020	- - - Barns and cages for animal production	5%	E(0)
94061030	- - - Warehouses	5%	E(0)
94061040	- - - Residential or school buildings	5%	E(0)
94061090	- - - Other	5%	E(0)
94062000	- Modular building units, of steel	5%	E(0)
94069011	- - - - Greenhouses for cultivation purposes	5%	E(0)
94069012	- - - - Barns and cages for animal production	5%	E(0)
94069013	- - - - Warehouses	5%	E(0)
94069014	- - - - Residential or school buildings	5%	E(0)
94069019	- - - - Other	5%	E(0)
94069021	- - - - Greenhouses for cultivation purposes	5%	E(0)
94069022	- - - - Barns and cages for animal production	5%	E(0)
94069023	- - - - Warehouses	5%	E(0)
94069024	- - - - Residential or school buildings	5%	E(0)
94069029	- - - - Other	5%	E(0)
94069031	- - - - Greenhouses for cultivation purposes	5%	E(0)
94069032	- - - - Barns and cages for animal production	5%	E(0)
94069033	- - - - Warehouses	5%	E(0)
94069034	- - - - Residential or school buildings	5%	E(0)
94069039	- - - - Other	5%	E(0)
94069041	- - - - Greenhouses for cultivation purposes	5%	E(0)
94069042	- - - - Barns and cages for animal production	5%	E(0)
94069043	- - - - Warehouses	5%	E(0)
94069044	- - - - Residential or school buildings	5%	E(0)
94069049	- - - - Other	5%	E(0)
94069090	- - - Of other materials	5%	E(0)
95030010	- - - Bicycles	5%	E(0)
95030020	- - - Dolls	5%	E(0)
95030030	- - - Balloons	5%	E(0)
95030040	- - - Remote-controlled reduced-size models of aircraft	5%	E(0)
95030090	- - - Other	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
95042010	- - - Billiards of all kinds	5%	E(0)
95042090	- - - Accessories	5%	E(0)
95043000	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	5%	E(0)
95044000	- Playing cards	5%	E(0)
95045000	- Video game consoles and machines, other than those of subheading 9504.30	5%	E(0)
95049000	- Other	5%	E(0)
95051000	- Articles for christmas festivities	5%	E(0)
95059000	- Other	5%	E(0)
95061100	- - skis	5%	E(0)
95061200	- - Ski-fastenings (ski-bindings)	5%	E(0)
95061900	- - Other	5%	E(0)
95062100	- - Sailboards	5%	E(0)
95062900	- - Other	5%	E(0)
95063100	- - Clubs, complete	5%	E(0)
95063200	- - Balls	5%	E(0)
95063900	- - Other	5%	E(0)
95064000	- Articles and equipment for table-tennis	5%	E(0)
95065100	- - Lawn-tennis rackets, whether or not strung	5%	E(0)
95065900	- - Other	5%	E(0)
95066100	- - Lawn-tennis balls	5%	E(0)
95066200	- - Inflatable	5%	E(0)
95066900	- - Other	5%	E(0)
95067000	- Ice skates and roller skates, including skating boots with skates attached	5%	E(0)
95069100	- - Articles and equipment for general physical exercise gymnastics or athletics	5%	E(0)
95069910	- - - Bows, arrows and duelling swords for sports	5%	E(0)
95069990	- - - Other	5%	E(0)
95071000	- Fishing rods	5%	E(0)
95072000	- Fish-hooks, whether or not snelled	5%	E(0)
95073000	- Fishing reels	5%	E(0)
95079000	- Other	5%	E(0)
95081000	- Travelling circuses and travelling menageries	5%	E(0)
95082100	-- Roller coasters	5%	E(0)
95082200	-- Carousels, swings and roundabouts	5%	E(0)
95082300	-- Dodge'em cars	5%	E(0)
95082400	-- Motion simulators and moving theatres	5%	E(0)
95082500	-- Water rides	5%	E(0)
95082600	-- Water park amusements	5%	E(0)
95082900	-- Other	5%	E(0)
95083000	- Fairground amusements	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
95084000	- Travelling theatres	5%	E(0)
96011000	- Worked ivory and articles of ivory	5%	E(0)
96019000	- Other	5%	E(0)
96020010	- - - Artificial honeycombs for beehives	5%	E(0)
96020020	- - - Wax pearls	5%	E(0)
96020030	- - - Articles made of preparations with a base of wax and unhardened gelatin, used for medical, surgical or pharmaceutical purposes	5%	E(0)
96020040	- - - Articles of paraffin such as the containers for hydrofluoric acid	5%	E(0)
96020050	- - - Articles of stearin	5%	E(0)
96020090	- - - Other	5%	E(0)
96031000	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	5%	E(0)
96032100	- - Tooth brushes, including dental-plate brushes	5%	E(0)
96032910	- - - Shaving brushes	5%	E(0)
96032920	- - - Hair brushes	5%	E(0)
96032990	- - - Other	5%	E(0)
96033000	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	5%	E(0)
96034000	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	5%	E(0)
96035000	- Other brushes constituting parts of machines, appliances or vehicles	5%	E(0)
96039010	- - - Brushes of rubber or plastics, moulded in one piece, for bathroom cleaning, and brushes for domestic use	5%	E(0)
96039020	- - - Brushes for cleaning clothes and shoes	5%	E(0)
96039030	- - - Sweeping brushes for cleaning the roads, floors	5%	E(0)
96039040	- - - Hand brushes of metal wires	5%	E(0)
96039090	- - - Other	5%	E(0)
96040000	Hand sieves and hand riddles.	5%	E(0)
96050000	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	5%	E(0)
96061000	- Press-fasteners, snap-fasteners and press-studs and parts therefor	5%	E(0)
96062100	- - Of plastics, not covered with textile material	5%	E(0)
96062200	- - Of base metal, not covered with textile material	5%	E(0)
96062900	- - Other	5%	E(0)
96063000	- Button moulds and other parts of buttons; button blanks	5%	E(0)
96071100	- - Fitted with chain scoops of base metal	5%	E(0)
96071900	- - Other	5%	E(0)
96072000	- Parts	5%	E(0)
96081000	- Ball point pens	5%	E(0)
96082000	- Felt tipped and other porous-tipped pens and markers	5%	E(0)
96083010	- - - Vanishing or erasable ink pens	5%	E(0)
96083090	- - - Other liquid ink pens	5%	E(0)
96084000	- Propelling or sliding pencils	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
96085000	- Sets of articles from two or more of the foregoing subheadings	5%	E(0)
96086000	- Refills for ball point pens, comprising the ball point and inkreservoir	5%	E(0)
96089100	- - Pen nibs and nib points	5%	E(0)
96089900	- - Other	5%	E(0)
96091000	- Pencils and crayons, with leads encased in a sheath	5%	E(0)
96092000	- Pencil leads, black or coloured	5%	E(0)
96099010	- - - Slate pencils	5%	E(0)
96099020	- - - Drawing charcoals	5%	E(0)
96099030	- - - Crayons	5%	E(0)
96099040	- - - Writing and drawing chalks	5%	E(0)
96099050	- - - Tailors chalks	5%	E(0)
96099090	- - - Other	5%	E(0)
96100010	- - - Slates and boards, with writing or drawing surfaces whether or not framed	5%	E(0)
96100090	- - - Other	5%	E(0)
96110000	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	5%	E(0)
96121000	- Ribbons	5%	E(0)
96122000	- Ink-pads	5%	E(0)
96131000	- Pocket lighters, gas fuelled, non-refillable	5%	E(0)
96132000	- Pocket lighters, gas fuelled, refillable	5%	E(0)
96138000	- Other lighters	5%	E(0)
96139000	- Parts	5%	E(0)
96140010	- - - Smoking pipes (including pipe bowls)	5%	E(0)
96140020	- - -Water pipes (shisha) and parts thereof	5%	E(0)
96140090	- - - Other	5%	E(0)
96151100	- - Of hard rubber or plastics	5%	E(0)
96151900	- - Other	5%	E(0)
96159000	- Other	5%	E(0)
96161000	- Scent sprays and similar toilet sprays, and mounts and heads therefor	5%	E(0)
96162000	- Powder-puffs and pads for the application of cosmetics or toilet preparations	5%	E(0)
96170010	- - - Vacuum flasks for tea or coffee	5%	E(0)
96170090	- - - Other	5%	E(0)
96180000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	5%	E(0)
96190010	- - - Napkins for babies	5%	E(0)
96190020	- - - Feminine pads	5%	E(0)
96190030	- - - Napkins for patients and crippled	5%	E(0)
96190040	- - - Thin pads of paper for absorption of patients' secretions	5%	E(0)

HS Code (HS 2022)	Description	Base rate	Category
96190050	- - - Delivery set consisting of one or more articles of subheadings 48 18 40 10 to 48 18 40 90 and heading 48 18 50 00	5%	E(0)
96190090	- - - Other	5%	E(0)
96200010	- - - Tripods	5%	E(0)
96200090	- - - Other	5%	E(0)
97012100	-- Paintings, drawings and pastels	5%	E(0)
97012200	-- Mosaics	5%	E(0)
97012900	-- Other	5%	E(0)
97019100	-- Paintings, drawings and pastels	5%	E(0)
97019200	-- Mosaics	5%	E(0)
97019900	-- Other	5%	E(0)
97021000	- Of an age exceeding 100 years	5%	E(0)
97029000	- Other	5%	E(0)
97031000	- Of an age exceeding 100 years	5%	E(0)
97039000	- Other	5%	E(0)
97040000	Postage or revenue stamps, stamp-postmarks, first day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	5%	E(0)
97051000	- Collections and collectors' pieces of archaeological, ethnographic or historical interest	5%	E(0)
97052100	-- Human specimens and parts thereof	5%	E(0)
97052200	-- Extinct or endangered species and parts thereof	5%	E(0)
97052910	- - - Palaeontological	5%	E(0)
97052990	- - - Other	5%	E(0)
97053100	-- Of an age exceeding 100 years	5%	E(0)
97053900	-- Other	5%	E(0)
97061000	- Of an age exceeding 250 years	5%	E(0)
97069010	- - - Antique furniture and parts thereof	5%	E(0)
97069020	- - - Articles of antique carpets	5%	E(0)
97069030	- - - Articles of antique paintings and calligraphy	5%	E(0)
97069090	- - - Other	5%	E(0)
98010000	The personal effects and used household appliances brought into the country by the nationals residing abroad or the foreigners arriving in the country for the first time for residence.	0%	E(0)
98020010	- - - For embassies and consulates	0%	E(0)
98020020	- - - For International organizations	0%	E(0)

CHAPTER 3

RULES OF ORIGIN

ARTICLE 3.1 Definitions

For the purposes of this Chapter:

aquaculture means the farming of aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates, and aquatic plants, from seed stock, including seed stock imported from non-parties, such as eggs, fry, fingerlings and larvae, parr, smolts, or other immature fish at a post-larval stage, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding, or protection from predators;

customs value means the value as determined in accordance with the Customs Valuation Agreement;

change in tariff classification means a change at the two-digit, four-digit, or six-digit level of the Harmonized System;

competent authority refers to:

- (a) for New Zealand, the government authority or other authorities designated by New Zealand or any other successor notified from time to time; and
- (b) for UAE, to the Ministry of Economy or any other successor notified from time to time;

issuing authority refers to:

- (a) for New Zealand, the government authority or other authorities designated by New Zealand or any other successor notified from time to time; and
- (b) for UAE, to the Ministry of Economy or any other successor notified from time to time;

consignment means goods 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;

Generally Accepted Accounting Principles means those principles recognised by consensus or with substantial authoritative support in the territory of a Party with respect to the recording of revenues, expenses, costs, assets, and liabilities; the disclosure of information; and the preparation of financial statements. These principles

may encompass broad guidelines for general application, as well as detailed standards, practices, and procedures;

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

manufacture means any kind of working or processing, including assembly or specific operations;

material means a good that is used in the production of another good including any ingredient, raw material, component or part;

non-originating good or **non-originating material** means a good or material that does not qualify as originating in accordance with this Chapter;

originating good or **originating material** means a good or material that qualifies as originating in accordance with this Chapter;

production means operations, including growing, cultivating, raising, mining, harvesting, fishing, trapping, hunting, capturing, collecting, breeding, extracting, gathering, manufacturing or assembling a good, or aquaculture;

producer means a person who engages in the production of a good in the territory of a Party.

SECTION A ORIGIN DETERMINATION

ARTICLE 3.2 Originating Goods

Except as otherwise provided in this Chapter, each Party shall provide that a good is originating if it is:

- (a) wholly obtained or produced entirely in the territory of either of the Parties;
- (b) produced entirely in the territory of a Party, exclusively from originating materials of either of the Parties; or
- (c) produced entirely in the territory of a Party using non-originating materials, provided the good satisfies all applicable requirements of Annex 3A (Product Specific Rules of Origin),

in each case, provided the good satisfies all other applicable requirements of this Chapter.

ARTICLE 3.3
Wholly Obtained or Produced Goods

For the purposes of paragraph (a) of Article 3.2 (Originating Goods), the following goods shall be deemed to be wholly obtained or produced in the territory of a Party:

- (a) plants, fungi, and plant goods grown, collected, or harvested there;
- (b) live animals born and raised there;
- (c) goods obtained from live animals there;
- (d) mineral goods or natural resources extracted or taken from that Party's soil, subsoil, waters, seabed, or beneath the seabed;
- (e) goods obtained by hunting, trapping, collecting, capturing, fishing, or aquaculture conducted there;
- (f) fish, shellfish, and other marine life taken from the sea, seabed, or subsoil, in accordance with international law, outside the territorial sea of the Parties and outside the territorial sea of non-parties by vessels that are registered, listed, or recorded with a Party and entitled to fly the flag of that Party, and any good produced from these goods on a factory ship that is registered, listed, or recorded with a Party and entitled to fly the flag of that Party;
- (g) minerals, mineral products, and other non-living natural resources, taken or extracted from the seabed, subsoil, or ocean floor of the Parties' exclusive economic zone or continental shelf, provided that that Party or person of the Party has rights to exploit that seabed, subsoil, or ocean floor;
- (h) a good that is:
 - (i) waste or scrap derived from production there; or
 - (ii) waste or scrap derived from used goods collected there, provided that those goods are fit only for the recovery of raw materials; and
- (i) goods produced or obtained there exclusively from goods referred to in subparagraphs (a) through (i) of this Article, or from their derivatives, at any stage of production.

ARTICLE 3.4

Regional Value Content

Where Annex 3A (Product Specific Rules of Origin) specifies a regional value content test to determine whether a good is originating, each Party shall provide that the regional value content (RVC) shall be calculated using either of the following two formula:

$$(a) RVC = \frac{ExWorks\ Price - V.N.M}{ExWorks\ Price} * 100$$

$$(b) RVC = \frac{FOB\ Price - V.N.M}{FOB\ Price} * 100$$

where Ex-Works Price is used, the RVC requirement shall be five percentage points lower than the RVC requirement which is calculated on the basis of FOB Price.

where:

RVC is the regional value content of a good expressed as a percentage;

FOB Price is the price of the good free on board, inclusive of the cost of transportation to the port or site of final shipment abroad, regardless of the mode of transportation;

Ex-Works Price is the price paid or payable for the good ex-works to the manufacturer in the Party 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 good obtained is exported;

V.N.M is:

- (a) the customs value at the time of importation of the non-originating materials used including freight and insurance costs incurred in transporting the material to the importation port in the territory of the Party where the producer of the good is located or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the exporting Party;
- (b) where the producer of a good acquires non-originating materials in the territory of the Party where the producer is located, the value of such materials shall not include freight, insurance, packing costs and any other costs incurred in transporting the material from the supplier's warehouse to the producer's location; or
- (c) in the case of a self-produced material or where the relationship between the producer of the good and the seller of the material influences the price actually paid or payable for the material, the sum of all costs incurred in the production of the material, including general expenses. Additionally, it will

be possible to add an amount for profit equivalent to the profit added in the normal course of trade.

ARTICLE 3.5 Intermediate Goods

If a good which has obtained originating status in a Party is used as a material in the manufacture of another good, no account shall be taken of the non-originating materials which may have been used in its manufacture.

ARTICLE 3.6 Accumulation

1. An originating good of a Party which is used in the processing or production in the territory of the other Party as material for finished goods shall be deemed as a material originating in the territory of the latter Party where the working or processing of the finished goods has taken place.

2. Notwithstanding paragraph 1, an originating good of a Party that does not undergo processing beyond the insufficient working or processing operations listed in Article 3.8 (Insufficient Working or Processing) in the other Party shall retain its originating status of the former Party.

3. The Parties will review this Article within five years of entry into force of this Agreement. This review will consider the extension of the application of cumulation in paragraph 1 to:

- (a) all production undertaken and value added to a good within the Parties;
- (b) accumulation between the Parties and a non-party should there be a free trade agreement between each of the Parties and the non-party; and
- (c) other forms of accumulation that the Parties may deem fit.

ARTICLE 3.7 Tolerance

Each Party shall provide that a good containing non-originating materials that do not satisfy the applicable change in tariff classification requirement specified in Annex 3A (Product Specific Rules of Origin) for the good is nonetheless an originating good if:

- (a) the value of those non-originating materials that do not satisfy the applicable change does not exceed 15 percent of the value of the good¹; and

¹ The value of goods means the relevant Ex-works price or FOB price of goods.

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

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

ARTICLE 3.8 **Insufficient Working or Processing**

1. Notwithstanding any provisions of this Chapter, the following operations, when undertaken on non-originating materials to produce a good, shall be considered as insufficient working or processing to confer on that good the status of an originating good:

- (a) slaughter of animals;
- (b) operations to ensure the preservation of products in good condition during transport and storage such as drying, freezing, ventilation, chilling and like operations;
- (c) sifting, washing, cutting, slitting, bending, coiling or uncoiling, sharpening, simple grinding, slicing;
- (d) cleaning, including removal of oxide, oil, paint or other coverings;
- (e) simple painting and polishing operations;
- (f) testing or calibration;
- (g) placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards, and packaging operations;
- (h) simple mixing of goods, whether or not of different kinds;
- (i) simple assembly of parts of products to constitute a complete good or disassembly of products into parts;
- (j) changes of packing, unpacking or repacking operations, and breaking up and assembly of consignments;
- (k) affixing or printing marks, labels, logos and other like distinguishing signs on goods or their packaging;
- (l) husking, partial or total bleaching, polishing and glazing of cereals and rice; and

- (m) mere dilution with water or another substance that does not materially alter the characteristics of the goods.
2. For the purposes of paragraph 1, the terms “simple” and “simple mixing” mean:
- (a) “Simple” generally describes an activity which does not need special skills, machines, apparatus, or equipment especially produced or installed for carrying out the activity.
 - (b) “Simple mixing” generally describes an activity which does not need special skills, machine, apparatus, or equipment especially produced or installed for carrying out the activity. However, simple mixing does not include chemical reaction.

ARTICLE 3.9 Indirect Materials

In determining whether a good is an originating good, any of the following materials used in its production shall be treated as originating material irrespective of their true origin:

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

ARTICLE 3.10
Accessories, Spare Parts, Tools

1. Accessories, spare parts, tools, and instructional or other information materials delivered with a good that form part of the good's standard accessories, spare parts, tools, and instructional or other information materials shall be regarded as a part of the good, and shall be disregarded in determining whether or not all the non-originating materials used in the production of the originating goods undergo the applicable change in tariff classification provided that:

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

2. Notwithstanding paragraph 1, if the good is subject to RVC requirement, the value of the accessories, spare parts, tools and instructional or other information materials shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.

ARTICLE 3.11
Packaging Materials and Containers for Retail Sale

Each Party shall provide that packaging materials and containers in which a good is packaged for retail sale, if classified with the good according to Rule 5 of the General Rules for the Interpretation of the Harmonized System, are:

- (a) disregarded in determining whether the non-originating materials used in the production of the good have satisfied the applicable process or change in tariff classification required by this chapter, or whether the good is wholly obtained or produced; and
- (b) taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.

ARTICLE 3.12
Unit of Qualification

For the purposes of this chapter, the unit of qualification shall be the particular product which is considered as the basic unit when determining classification under the Harmonized System. Accordingly, the Parties agree:

- (a) when a product composed of a group or assembly of articles is classified under a single heading, the whole constitutes the unit of qualification; and
- (b) when a consignment consists of a number of identical products classified under the same heading, each product shall be taken individually into account when in determining whether it qualifies as an originating good.

ARTICLE 3.13
Packaging Materials and Containers for Transportation and Shipment

Each Party shall provide that packing materials and containers for transportation and shipment are disregarded in determining whether a good is originating.

ARTICLE 3.14
Fungible Goods and Materials

1. Each Party shall provide that the determination of whether fungible goods or materials are originating shall be made through physical segregation of each good or material. If physical segregation is not practicable, the determination shall be made through the use of any inventory management method recognized in the Generally Accepted Accounting Principles of the Party in which the production is performed or otherwise accepted by the Party in which the production is performed.
2. Each Party shall provide that an inventory management method selected under paragraph 1 for particular fungible goods or materials shall continue to be used for those fungible goods or materials throughout the fiscal year of the Party that selected the inventory management method.

ARTICLE 3.15
Sets of Goods

Sets, as defined in General Rule 3 of the Harmonized System, shall be regarded as originating when all component goods are originating. However, when a set is composed of originating and non-originating goods, the set as a whole shall be regarded as originating, provided that the value of non-originating goods does not exceed 15 percent of the Ex-works price or FOB price of the set.

SECTION B
TERRITORIALITY AND TRANSIT

ARTICLE 3.16
Principle of Territoriality

1. The conditions for acquiring originating status set out in Article 3.2 must be fulfilled without interruption in the territory of the Party concerned.

Where an originating good exported from the territory of a Party to a non-party returns to the exporting Party it shall be considered as non-originating unless it can be demonstrated, to the satisfaction of the customs authorities, that:

- (a) the returning good is the same as that exported; and
- (b) it has not undergone any operation beyond that necessary to preserve it in good condition while in that non-party or while being exported.

2. The acquisition of originating status set out in Article 3.2 shall not be affected by working or processing done outside a Party on materials exported from that Party and subsequently re-imported, provided:

- (a) those materials are wholly obtained in the exporting Party or have undergone working or processing beyond the operations referred to in Article 3.8 prior to being exported; and
- (b) it can be demonstrated to the satisfaction of the customs authorities that:
 - (i) the re-imported goods have been obtained by working or processing the exported materials; and
 - (ii) the total added value acquired outside a Party by applying this Article does not exceed 15 percent of the ex-works price of the end good for which originating status is claimed.

3. For the purposes of paragraph 3, the conditions for obtaining originating status set out in Section A shall not apply to working or processing done outside the exporting Party. However, where a RVC rule is applied in determining the originating status of the end good, the total added value acquired in the territory of the exporting Party shall not be less than the stated RVC percentage for the end good.

4. Paragraphs 3 and 4 of this Article shall not apply to goods which do not fulfil the conditions set out in Article 3.8 or which can be considered sufficiently worked or processed only if the general tolerance of Article 3.7 is applied.

5. For the purposes of applying paragraph 3(b)(ii), 'total added value' shall be taken to mean all costs arising outside the exporting Party, including the value of the materials incorporated there.

6. Any working or processing of the kind covered by this Article and done outside the exporting Party shall be done under the outward processing arrangements, or similar arrangements.

ARTICLE 3.17

Non-alteration

1. An originating good shall retain its originating status if the good has been transported to the importing Party without passing through the territory of a non-party.

2. An originating good transported through the territory of one or more non-parties shall retain its originating status provided that the good:

(a) does not undergo further production or any other operation outside the territories of the Parties, other than unloading, reloading, separation from a bulk shipment or splitting of a consignment, storing, repacking, labelling, bottling, or marking required by the importing Party, or any other operation necessary to preserve it in good condition or to transport the good to the territory of the importing Party; and

(b) is not released to free circulation in the territory of any non-party.

3. In the case of doubt as to whether the requirements provided for in paragraphs 1 or 2 are complied with, the importing Party may, at any time, request the importer, or its representative, to submit all relevant documents that provide evidence of compliance with this Article, which may be given by any means. Such relevant documents may include:

(a) contractual transport documents such as bills of lading;

(b) factual or concrete evidence based on marking or numbering of packages;

(c) a certificate of non-manipulation provided by the customs authorities of any country of transit or splitting, or any other documents demonstrating that the goods remained under customs supervision in any country of transit or splitting; or

(d) any evidence related to the goods themselves.

ARTICLE 3.18
Free Economic Zones or Free Zones

Goods manufactured in a free zone situated within the territory of a Party shall be considered as goods originating in that Party and eligible for the preferential treatment under this Agreement when exported to the other Party, provided that the treatment or processing undergone in the free zone is in conformity with the provisions of this Chapter.

ARTICLE 3.19
Third Party Invoicing

1. The customs authority in the importing Party shall not deny a claim for preferential tariff treatment only because the invoice was not issued by the exporter or producer of a good, or because the invoice was issued in a third country, provided that the good meets the requirements in this Chapter.
2. The exporter of the goods shall indicate “third party invoicing” and include such information as the name and country of the company issuing the invoice in the appropriate field in the Certificate of Origin as detailed in Annex 3-B (Certificate of Origin) or, in the case of origin declaration, the approved exporter may make out the origin declaration on any other appropriate document as per Article 3.23.

SECTION C
ORIGIN CERTIFICATION

ARTICLE 3.20
Proof of Origin

1. Goods originating in a Party shall, on importation into the other Party, benefit from preferential tariff treatment under this Agreement on the basis of a valid Proof of Origin.
2. Any of the following shall be considered as a valid Proof of Origin:
 - (a) a “paper format”² Certificate of Origin issued by a competent authority pursuant to Article 3.21 (Certificate of Origin in Paper Format);
 - (b) an Electronic Certificate of Origin (E-Certificate) issued by a competent authority and exchanged by a mutually developed electronic system pursuant to Article 3.22 (Electronic Data Origin Exchange System);

² "paper format" means a Certificate of Origin manually or electronically signed, stamped, and issued in the exporting Party directly from the competent authority's system and printed by the competent authority, producer or exporter, or his authorized representative

- (c) an origin declaration made out by an approved exporter pursuant to Article 3.23 (Origin Declaration)
3. Each Party shall provide that a Proof of Origin shall be completed in the English language and shall remain valid for one year from the date on which it is issued.

ARTICLE 3.21
Certificate of Origin in Paper Format

1. A Certificate of Origin in paper format shall:
- (a) be in standard A4 white paper as per the attached Form set out in Annex 3-B (Certificate of Origin);
 - (b) be forwarded by the producer or exporter to the importer for submission to the customs authority of the importing Party; and
 - (c) apply to single importation of one or multiple goods provided that each good qualifies as an originating good separately in its own right.
2. A Certificate of Origin in paper format can also be provided as an electronic document (for example, as a PDF version of a paper document).
3. Each Certificate of Origin shall bear a unique serial reference number separately given by each place or office of issuance.
4. A Certificate of Origin shall bear an official seal of a competent authority. The official seal may be applied electronically.
5. Where the official seal is applied electronically, an authentication mechanism, such as quick response (QR) code or a secured website, shall be included in the certificate in order for the certificate to be deemed as an original copy.

ARTICLE 3.22
Electronic Data Origin Exchange System

1. For the purposes of Article 3.20(2)(b), the Parties shall develop an electronic system for the exchange of origin information to ensure the effective and efficient implementation of this Chapter, particularly transmission of electronic certificate of origin³.

³ Electronic certificate of origin means certificate of origin data that is transmitted electronically

2. Development of an Electronic Data Origin Exchange System, in accordance with Paragraph 1, shall not be implemented until both Parties have confirmed readiness, through the contact points established in Article 3.36.

ARTICLE 3.23

Origin Declaration by Approved Exporter

1. The competent authority of a Party may authorise any exporter, (hereinafter referred to as a “approved exporter”), who exports goods under this Agreement, to complete Origin Declarations, the template of which appears in Annex 3-C, irrespective of the value of the goods concerned.

2. An exporter of a Party seeking such authorisation must offer to the satisfaction of the competent authority of that Party all appropriate documents proving the originating status of the goods and the fulfilment of the other requirements of this Chapter.

3. The competent authority of a Party may subject an authorisation of an approved exporter to any conditions which it considers appropriate.

4. The competent authority of a Party shall share with the other Party, or publish, the list of approved exporters, including their authorisation numbers, and periodically update it.

5. An Origin Declaration (the text of which appears in Annex 3-C) shall be completed by the approved exporter by typing, stamping or printing the declaration on the invoice, the delivery note or another commercial document which describes the goods concerned in sufficient detail to enable them to be identified. The declaration may also be hand-written. If the declaration is hand-written, it shall be written in permanent ink in legible printed characters.

6. The approved exporter of a Party making out an Origin Declaration shall be prepared to submit at any time, at the request of the competent authority of that Party, all appropriate documents proving the originating status of the goods for which they have issued an origin declaration and the fulfilment of the other requirements of this Chapter.

7. The competent authority shall grant to the approved exporter an authorisation number which shall appear on the origin declaration.

8. The competent authority shall verify the proper use of an authorisation and may withdraw the authorisation if the approved exporter makes improper use of it and shall do so if the approved exporter no longer offers the guarantees referred to in paragraph 6.

9. An origin declaration may be issued by an approved exporter when the products to which it relates are exported, or after exportation, with a validity no longer than 1

year from the date of shipment. When the the origin declaration is issued after export, the approved exporter shall indicate “issued retroactively” on the origin declaration.

ARTICLE 3.24

Application and Examination of Application for a Certificate of Origin

1. Certificates of Origin shall be issued by a competent authority of a Party, either upon an electronic application or an application in paper form, having been made by the exporter or producer of the good or under the exporter or producer’s responsibility by his or her authorised representative, in accordance with the domestic law of the exporting Party.

2. An exporter or producer applying for a Certificate of Origin shall be prepared to submit at any time, at the request of the competent authority of that Party, all appropriate documents proving the originating status of the goods concerned and the fulfillment of the other requirements of this Chapter.

3. In assessing the application and the supporting documents provided by the exporter pursuant to paragraphs 1 and 2, the competent authority shall, to the best of its competence and ability, carry out proper examination to ensure that:

- (a) the application and the Certificate of Origin are duly completed and signed by the exporter or producer or their authorised representative;
- (b) the origin of the good is in conformity with the provisions of this Chapter;
- (c) the description, gross weight or other relevant measurement, marks and number of packages, as specified, conform to the good to be exported; and
- (d) the other statements of the Certificate of Origin correspond to supporting documentary evidence submitted.

ARTICLE 3.25

Certificate of Origin Issued Retrospectively

1. The Certificate of Origin shall be issued by a competent authority of a Party prior to, or at the time of, shipment.

2. In exceptional cases where a Certificate of Origin has not been issued prior to, or at the time of, shipment, due to involuntary errors or omissions or other valid causes, the Certificate of Origin may be issued retrospectively but with a validity no longer than 1 year from the date of shipment, in which case it is necessary to indicate “ISSUED RETROSPECTIVELY in the appropriate field as detailed in Annex 3-B.

3. The provisions of this Article shall be applied to goods which comply with the provisions of this Agreement, and which, on entry into force, are either in transit or are in the territory of either of the Parties in temporary storage under customs control. This treatment shall be subject to the submission of:

- (a) a Certificate of Origin issued retrospectively by a competent authority of the exporting Party; and
- (b) documents showing that the goods have been transported directly in accordance with the provisions of Article 3.17 to the customs authorities of the importing Party, within six months of entry into force.

ARTICLE 3.26 **Loss of the Certificate of Origin**

1. In the event of theft, loss, or destruction of an original Certificate of Origin, the exporter, producer, or their authorised representative may apply to the competent authority of the exporting Party for a certified true copy made on the basis of the export documents in their possession. The certified true copy shall:

- (a) be issued within the validity period of the original Certificate of Origin;
- (b) bear the words “CERTIFIED TRUE COPY” and the date of issuance of the original Certificate of Origin in the appropriate field as detailed in Annex 3-B;
- (c) be valid within the same validity period of the original Certificate of Origin.

2. In the event of theft, loss, or destruction of an origin declaration provided by an approved exporter to an importer, an importer or approved exporter may seek a copy of the origin declaration from the importer or approved exporter as the case may be.

ARTICLE 3.27 **Importation by Installments**

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing Party, dismantled or non-assembled goods, within the meaning of General Rule 2(a) of the Harmonized System, are imported in installments, a single Proof of Origin for such goods shall be submitted to the customs authorities upon importation of the first installment.

ARTICLE 3.28

Treatment of Erroneous Declaration in the Certificate of Origin

Neither erasures nor superimposition shall be allowed on the Certificate of Origin. Any alterations shall be made by issuing a new Certificate of Origin. The reference number of the corrected Certificate of Origin should be indicated in the appropriate field on the newly issued Certificate of Origin as detailed in Annex 3-B. The validity of the newly issued certificate will be the same as the former.

ARTICLE 3.29

Minor Errors and Discrepancies

1. A Party shall not reject a Proof of Origin due to minor discrepancies or errors such as slight discrepancies between documents, omissions of information, or typing errors, provided these minor discrepancies or errors do not create doubt as to the originating status of the good.
2. Each Party shall provide that if its customs authority determines that the Proof of Origin in respect of goods imported into its territory is illegible or defective on its face, the importer shall be granted a period of no less than 30 days after the date the customs authority of the importing Party advises the importer that the Proof of Origin is illegible or defective to provide the customs authority of the importing Party with a copy of a corrected proof of origin. Notwithstanding the determination of an illegible or defective Proof of Origin, the customs authority of the importing Party may release the goods and subject that release to an administrative measure or financial security it deems necessary.

SECTION D

COOPERATION AND ORIGIN VERIFICATION

ARTICLE 3.30

Claims for Preferential Tariff Treatment

1. Except as otherwise provided in Article 3.31 (Denial of Preferential Tariff Treatment), each Party shall grant preferential tariff treatment to an originating good of other Party on the basis of a Proof of Origin.
2. In providing the preferential tariff treatment pursuant to paragraph 1, the importing Party shall provide that an importer:
 - (a) makes a declaration that the good being imported qualifies as an originating good and that they have a valid Proof of Origin in their possession;

- (b) if required by an importing Party, provide the Proof of Origin to the importing Party; and
 - (c) if required by an importing Party, demonstrate that the requirements in Article 3.17 have been satisfied.
3. An importing Party may require that an importer who claims preferential tariff treatment shall provide documents and other information to support the claim.

ARTICLE 3.31

Denial of Preferential Tariff Treatment

1. Except as otherwise provided in this Chapter, the customs authority of the importing Party may deny a claim for preferential tariff treatment or recover unpaid duties, in accordance with its laws and regulations, where:
- (a) the good does not meet the requirements of this Chapter;
 - (b) the importer, exporter or producer of the good failed to comply with any of the relevant requirements of this Chapter for obtaining preferential tariff treatment; or
 - (c) the competent authority or customs authority of the exporting Party does not comply with the requirements of verification in accordance with Article 3.32 (Verification of Origin).
2. If the customs authority of the importing Party denies a claim for preferential tariff treatment, it shall provide the decision in writing to the importer that includes the reasons for the decision.
3. Upon being advised of the decision to deny preferential tariff treatment, the importer may, within the period provided for in the custom laws of the importing Party, file an appeal against such decision with the appropriate authority under the customs laws and regulations of the importing Party.

ARTICLE 3.32

Verification of Origin

1. For the purposes of determining whether a good imported into one Party from the other Party qualifies as an originating good, the importing Party may carry out a verification process.
2. A verification process may be initiated on the basis of risk assessment methods, including random selection for audit purposes, or when the importing Party has reasonable doubt as to the authenticity of the origin of the goods.

3. A verification process may include:
 - (a) a written request for additional information⁴ from the importer;
 - (b) a written request for additional information from the exporter or producer;⁵
 - (c) a written request for additional information from the competent authority of the exporting Party; or
 - (d) a verification visit to the premises of the exporter or producer in the exporting Party to observe the facilities and the production processes of the good and to review the records referring to origin, including accounting files.

4. The importing Party initiating a verification process shall:
 - (a) for the purposes of subparagraph 3(a), send a written request, with a copy of the Proof of Origin and the reasons for the request, to the importer of the good;
 - (b) for the purposes of subparagraph 3(b), send a written request, with a copy of the Proof of Origin and the reasons for the request, to the exporter or producer of the good in the exporting Party;
 - (c) for the purposes of subparagraph 3(c), send a written request with a copy of the Proof of Origin and the reasons for the request, to the competent authority in the exporting Party; and
 - (d) for the purposes of subparagraph 3(d), request the customs authority or the competent authority of the importing Party, as the case may be, to seek consent from the exporter or producer of the goods to visit their premises.

5. The importing Party may suspend the provision of preferential treatment to the goods in question while awaiting the result of verification. Notwithstanding the suspension of preferential treatment, the importing Party may release the goods to the importer and subject that release to any administrative measures or financial security it deems necessary.

⁴ For greater certainty, for the purpose of Article 3.32, “additional information” shall be limited to information directly related to the determination of the origin status of the goods subject to the verification process.

⁵ A request made under Article 3.32(3)(b) shall also be provided to the relevant competent authority in the exporting Party. In addition, the competent authority or custom authority in importing party shall provide a reminder to the exporter ten days prior the expiry of the period in paragraph 6. For greater certainty, failure to provide a reminder does not remove the requirement to provide the requested information within the prescribed time period.

6. Pursuant to paragraphs 4(a) and (b), the recipient of the request shall reply to a request for information by e-mail, or any means that ensures receipt, no later than 30 days after the receipt of the request.

7. Pursuant to paragraph 4(c), the customs or the competent authority of the exporting Party shall reply to a request for information by e-mail, or any means that ensures receipt. In the case of a request to verify authenticity of the Proof of Origin, the reply shall be provided no later than 45 days after the receipt of the request and must indicate clearly whether the Proof of Origin is authentic. In the case of a verification request concerning the qualification of the goods as originating goods for the purposes of this chapter, the reply shall be provided no later than 180 days after the receipt of the request and must clearly indicate whether the goods covered by the concerned Proof of Origin are originating goods according to this chapter and the origin criteria that was met.

8. If the importing Party is not satisfied with the outcomes of the information received after completing the processes identified in paragraphs 3 (a), (b), or (c) regarding whether the goods qualify as originating goods according to this Chapter, it may request in writing to the customs authority or competent authority of the exporting party to seek agreement to undertake for a verification visit to the premises of the producer or exporter to observe the facilities used in the production of the goods concerned, including review of the exporter's or producer's accounts or records in relation to the goods concerned, or any other check considered appropriate and related to the purpose of the verification visit.

9. The written request referred to in paragraph 8 shall be as comprehensive as possible and include at a minimum:

- (a) the name of the producer or exporter whose premises are to be visited;
- (b) the goods subject to the verification process; and
- (c) reasons why the outcome of the verification activity conducted under paragraph 3(a), (b) and (c) has not been satisfactory.

10. The customs authority or the competent authority of the exporting Party shall set a date for the visit upon agreement from the exporter or producer and the competent authority of the importing Party. The visit shall be conducted no later than 90 days from the receipt by the customs authority or the competent authority of the exporting Party of the written visit request. Officials from the exporting Party may accompany and assist the officials from the importing Party in their visit to the exporter's premises.

11. When the written consent of the producer or exporter for the visit is not obtained within 30 days from the date the customs or competent authority of the exporting Party receives the verification visit request, the customs authority of the importing Party may deny preferential tariff treatment to the good that would have been the subject of the verification visit.

12. The importing Party conducting the verification visit shall, within three months of the date the verification visit was completed, provide a written determination of the outcomes of the verification visit including whether the goods subject of the verification qualify as originating goods and, if the good is found not to be originating, the basis for that determination.

13. Upon the issuance of the written determination that the good qualifies as an originating good, the importing Party shall immediately restore preferential benefits and promptly refund any duties paid in excess of the preferential duty or release guarantees obtained in accordance with their domestic legislation.

14. Upon the issuance of the written determination that the good does not qualify as an originating good, the producer or exporter shall be allowed 30 days from the date of receipt of the written determination to provide written comments or additional information regarding the eligibility of the good for preferential tariff treatment. The final written determination shall be communicated to the producer or exporter within 30 days from the date of receipt of the comments or additional information.

ARTICLE 3.33

Record Keeping Requirement

1. Each Party shall provide that:
 - (a) the producer or exporter retain, for a period not less than five years from the date of issuance of the Proof of Origin, or a longer period in accordance with its domestic laws and regulations, all supporting records necessary to prove that the good for which the Proof of Origin was issued was originating; and
 - (b) the importers shall retain, for a period not less than five years from the date of importation of the good, or a longer period in accordance with its domestic laws and regulations, all records to prove that the good for which preferential tariff treatment was claimed was originating; and
 - (c) the competent authority retains, for a period not less than five years from the date of issuance of the Proof of Origin, or a longer period in accordance with its domestic laws and regulations, all supporting records of the application for the Proof of Origin.
2. The records referred to in paragraph 1 may be maintained in any medium that allows for prompt retrieval including, but not limited to, digital, electronic, optical, magnetic, or written form.

ARTICLE 3.34
Confidentiality

1. All information related to the application of this Chapter communicated between the Parties shall be treated as confidential. It shall not be disclosed by the Parties' authorities without express permission of the person or authority providing it.
2. Notwithstanding paragraph 1, information may be disclosed without the specific permission of the person or government providing such information, if it is required to be disclosed under its law, including for the purpose of judicial proceedings.

ARTICLE 3.35
Contact Points

Each Party shall, within 30 days of entry into force, designate at least one contact point within its competent authority and issuing authorities for the implementation of this Chapter and notify the other Party of the contact point details. Each Party shall promptly notify the other Party of any change to those contact point details.

ARTICLE 3.36
Exchange of Official Stamps and Signatures

1. The Parties shall provide each other with:
 - (a) a list of the specimen impressions of the official stamps and signatures used in their offices for the issue of the Certificate of Origin, in hard copy or soft copy format;
 - (b) address of their competent authority; and
 - (c) where applicable, secured web address for the QR codes and electronic certificates authentications.
2. Any change in the information provided pursuant to paragraph 1 shall be promptly provided to the other Party.

ARTICLE 3.37
Transitional Provisions for Goods in Transit

A Party shall grant preferential tariff treatment to an originating good, if on entry into force, the good was being transported to that Party in accordance with Article 3.17 and if a valid claim for preferential tariff treatment is made within 180 days of the entry into force.

SECTION E
CONSULTATION AND MODIFICATIONS

ARTICLE 3.38
Rules of Origin and Customs and Trade Facilitation Sub-Committee

1. The Rules of Origin and Customs and Trade Facilitation Sub-Committee established under Article 19.4 (Establishment of Sub-Committees) shall be responsible for the effective implementation and operation of this Chapter and Chapter 4 (Customs Procedures and Trade Facilitation), and shall report to the Joint Committee.
2. The Rules of Origin and Customs and Trade Facilitation Sub-Committee shall be composed of representatives of each Party, and may seek the advice of experts on any matter falling within the Sub-Committee's functions.
3. The Rules of Origin and Customs and Trade Facilitation Sub-Committee may:
 - (a) provide a forum to consider measures to facilitate trade between the Parties, including the exchange of information, enhancement of customs cooperation, and resolution of differences;
 - (b) monitor the operation and implementation of this Chapter;
 - (c) consider any other matters referred to it by the Joint Committee; and
 - (d) provide periodic reports to the Joint Committee regarding its activities.
4. The Rules of Origin and Customs and Trade Facilitation Sub-Committee may meet by agreement of the Parties. The Sub-Committee may meet physically or virtually as mutually agreed.

ARTICLE 3.39
Consultation and Modifications

The Parties shall consult and cooperate, as appropriate through the Sub Committee, to:

- (a) ensure that this Chapter is applied in an effective and uniform manner; and
- (b) discuss necessary amendments to this Chapter, taking into account developments in technology, production processes, and other related matters.

ARTICLE 3.40
Transposition of Product-Specific Rules

1. Prior to the entry into force of any amended edition of the Harmonized System done by the WCO, the Parties shall consult to prepare updates to Annex 3-A (Product-Specific Rules) to reflect the necessary amendments created by the new edition of the Harmonized System.
2. The Parties shall ensure that the transposition of Annex 3-A (Product-Specific Rules) is carried out without impairing the Product-Specific Rules and is completed in a timely manner.
3. The transposition of Annex 3-A (Product-Specific Rules) referred to in paragraph 2, shall be adopted by the Joint Committee.
4. For the purposes of this Article, “transposition” means the measures necessary to update the HS codes listed in Annex 3-A (Product-Specific Rules) to reflect the periodic updates of the Harmonized System nomenclature.

ANNEX 3-A

PRODUCT SPECIFIC RULES OF ORIGIN

SECTION A HEADNOTES TO THE ANNEX

1. The Product Specific Rule, or product specific set of rules, that applies to a particular subheading is set out immediately adjacent to the subheading, heading, or chapter, as applicable.
2. The Product Specific Rules in this Annex are structured on the basis of the nomenclature of the Harmonized System in January 2022, including its General Interpretative Rules, Section Notes, and Chapter Notes.
3. Where a tariff heading or subheading is subject to alternative product specific rules, it shall be sufficient to comply with one of the rules.
4. A requirement of a change in tariff classification applies only to non-originating materials.
5. Section, chapter, or heading notes, where applicable, are found at the beginning of each section, chapter, or heading, and are read in conjunction with the product specific rules of origin and may impose further conditions, or provide an alternative product specific rule of origin.
6. For the purposes of this Annex:
 - (a) **section** means a section of the Harmonized System;
 - (b) **chapter** means the first two digits in the tariff classification number under the Harmonized System;
 - (c) **heading** means the first four digits in the tariff classification number under the Harmonized System; and
 - (d) **subheading** means the first six digits in the tariff classification number under the Harmonized System.

7. For the purposes of column 5 titled 'Product Specific Rule of Origin' in section B of this Annex:

- (a) **CC** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the two-digit level;
- (b) **CTH** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the four-digit level;
- (c) **CTSH** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the six-digit level;
and
- (d) **RVC (25)** or **RVC (30)** or **RVC (40)** means that the good must have a regional value content of not less than 25 percent or 30 percent or 40 percent FOB, as the case may be, as calculated under Article 3.4 (Regional Value Content). However, where Ex-Works Price is used, the RVC requirement shall be five percentage points lower than the RVC requirement which is calculated on the basis of FOB Price.

**SECTION B
PRODUCT SPECIFIC RULES OF ORIGIN**

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
1			Chapter 1 Live animals	CC
2			Chapter 2 Meat and edible meat offal	CC
3			Chapter 3 Fish and crustaceans, molluscs and other aquatic invertebrates	CC
4			Chapter 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.	
	04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	CC
	04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.	CC
	04.03		Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	
		0403.20	-Yogurt	CC
		0403.90	-Other	CTSH
	04.04		Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.	CC

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	04.05		Butter and other fats and oils derived from milk; dairy spreads.	CC
	04.06		Cheese and curd.	
		0406.10	Fresh (unripened or uncured) cheese, including whey cheese, and curd	CC
		0406.20	-Grated or powdered cheese, of all kinds	CC
		0406.30	-Processed cheese, not grated or powdered	CTSH
		0406.40	-Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	CC
		0406.90	-Other cheese	CC
	04.07		Birds' eggs, in shell, fresh, preserved or cooked.	CC
	04.08		Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	CC
	04.09	0409.00	Natural honey.	CC
	04.10		Insects and other edible products of animal origin, not elsewhere specified or included.	CC
5			Chapter 5 Products of animal origin, not elsewhere specified or included	CC
6			Chapter 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	CC
7			Chapter 7 Edible vegetables and certain roots and tubers	
	07.01		Potatoes, fresh or chilled.	CC
	07.02	0702.00	Tomatoes, fresh or chilled.	CC

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	07.03		Onions, shallots, garlic, leeks and other alliaceus vegetables, fresh or chilled.	CC
	07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	CC
	07.05		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.	CC
	07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	CC
	07.07	0707.00	Cucumbers and gherkins, fresh or chilled.	CC
	07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.	CC
	07.09		Other vegetables, fresh or chilled.	
		0710.10	-Potatoes	CC
			-Leguminous vegetables, shelled or unshelled :	CC
		0710.21	--Peas (<i>Pisum sativum</i>)	CC
		0710.22	--Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	CC
		0710.29	--Other	CC
		0710.30	-Spinach, New Zealand spinach and orache spinach (garden spinach)	CC
		0710.40	-Sweet corn	CC
		0710.80	-Other vegetables	CC
		0710.90	-Mixtures of vegetables	CC or CTH provided the good is cooked in the territory of the Parties
	07.11		Vegetables provisionally preserved, but unsuitable in that state for immediate consumption.	CTH

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	CTH
	07.13		Dried leguminous vegetables, shelled, whether or not skinned or split.	CTH
	07.14		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	CC
8			Chapter 8 Edible fruit and nuts; peel of citrus fruit or melons	
	08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	
			-Coconuts :	
		0801.11	--Desiccated	CTSH
		0801.12	-In the inner shell (endocarp)	CC
		0801.19	--Other	CTSH
			-Brazil nuts :	
		0801.21	--In shell	CC
		0801.22	--Shelled	CTSH
			-Cashew nuts :	
		0801.31	--In shell	CC
		0801.32	--Shelled	CTSH
	08.02		Other nuts, fresh or dried, whether or not shelled or peeled.	
			-Almonds :	
		0802.11	--In shell	CC
		0802.12	--Shelled	CTSH
			-Hazelnuts or filberts (Corylus spp.) :	
		0802.21	--In shell	CC
		0802.22	--Shelled	CTSH
			-Walnuts :	
		0802.31	--In shell	CC
		0802.32	--Shelled	CTSH

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
			-Chestnuts (Castanea spp.) :	
		0802.41	--In shell	CC
		0802.42	--Shelled	CTSH
			-Pistachios :	
		0802.51	--In shell	CC
		0802.52	--Shelled	CTSH
			-Macadamia nuts :	
		0802.61	--In shell	CC
		0802.62	--Shelled	CTSH
		0802.70	-Kola nuts (Cola spp.)	CC
		0802.80	-Areca nuts	CC
		0802.90	-Other	CC
		0802.91	Pine nuts, in shell	CC
		0802.92	Pine nuts shelled	CC
		0802.90	Other	CC
	08.03		Bananas, including plantains, fresh or dried.	CC
	08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	CC
	08.05		Citrus fruit, fresh or dried.	CC
	08.06		Grapes, fresh or dried.	CC
	08.07		Melons (including watermelons) and papaws (papayas), fresh.	CC
	08.08		Apples, pears and quinces, fresh.	CC
	08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	CC
	08.10		Other fruit, fresh.	CC
	08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	CC
	08.12		Fruit and nuts, provisionally preserved, but unsuitable in that state for immediate consumption.	CTH

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	CTH
	08.14		Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	CTH
9			Chapter 9 Coffee, tea, maté and spices	
	09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	
			-Coffee, not roasted :	
		0901.11	--Not decaffeinated	CC
		0901.12	--Decaffeinated	CTSH
			-Coffee roasted :	
		0901.21	--Not decaffeinated	CTSH
		0901.22	--Decaffeinated	CTSH
		0901.90	-Other	CTSH
	09.02		Tea, whether or not flavoured.	CTSH or blending
	09.03		Maté.	CC
	09.04		Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.	
			-Pepper :	
		0904.11	--Neither crushed nor ground	CC
		0904.12	--Crushed or ground	CTSH
			-Fruits of the genus Capsicum or of the genus Pimenta :	
		0904.21	--Dried, neither crushed nor ground	CC
		0904.22	--Crushed or ground	CTSH
	09.05		Vanilla.	
		0905.10	-Neither crushed nor ground	CC
		0905.20	-Crushed or ground	CTSH

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	09.06		Cinnamon and cinnamon-tree flowers.	
			-Neither crushed nor ground	
		0906.11	--Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	CC
		0906.19	--Other	CC
		0906.20	-Crushed or ground	CTSH
	09.07		Cloves (Whole fruit, cloves and stems).	
		0907.10	-Neither crushed nor ground	CC
		0907.20	-Crushed or ground	CTSH
	09.08		Nutmeg, mace and cardamoms.	
			-Nutmeg :	
		0908.11	--Neither crushed nor ground	CC
		0908.12	--Crushed or ground	CTSH
			-Mace :	
		0908.21	--Neither crushed nor ground	CC
		0908.22	--Crushed or ground	CTSH
			-Cardamoms :	
		0908.31	--Neither crushed nor ground	CC
		0908.32	--Crushed or ground	CTSH
	09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	
			-Seeds of coriander :	
		0909.21	--Neither crushed nor ground	CC
		0909.22	--Crushed or ground	CTSH
			-Seeds of cumin :	
		0909.31	--Neither crushed nor ground	CC
		0909.32	--Crushed or ground	CTSH
			-Seeds of anise, badian, caraway or fennel; juniper berries :	
		0909.61	--Neither crushed nor ground	CC
		0909.62	--Crushed or ground	CTSH
	09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	
			-Ginger :	
		0910.11	--Neither crushed nor ground	CC
		0910.12	--Crushed or ground	CTSH

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		0910.20	-Saffron	CC or crushing/grinding
		0910.30	-Turmeric (curcuma)	CC or crushing/grinding
			-Other spices :	
		0910.91	--Mixtures referred to in Note 1 (b) to this Chapter	CTSH or crushing/grinding
		0910.99	--Other	CTSH or crushing/grinding
10			Chapter 10 Cereals	CC
11			Chapter 11 Products of the milling industry; malt; starches; inulin; wheat gluten	CC
12			Chapter 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	
	12.01		Soya beans, whether or not broken.	CC
	12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.	CC
	12.03	1203.00	Copra.	CC
	12.04	1204.00	Linseed, whether or not broken.	CC
	12.05		Rape or colza seeds, whether or not broken.	CC
	12.06	1206.00	Sunflower seeds, whether or not broken.	CC
	12.07		Other oil seeds and oleaginous fruits, whether or not broken.	CC
	12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	CTH
	12.09		Seeds, fruit and spores, of a kind used for sowing.	CC
	12.10		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	CC

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	12.11		Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.	CC or made into powder
	12.12		Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.	CC
	12.13	1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	CC
	12.14		Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	CC
13			Chapter 13 Lac; gums, resins and other vegetable saps and extracts	CC
14			Chapter 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included	CC
15			Chapter 15 Animal or vegetable or microbial fats and oils and their cleavage products; prepared	

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
			edible fats; animal or vegetable waxes	
	15.01		Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	CC or refining
	15.02		Fats of bovine animals, sheep or goats, other than those of heading 15.03.	CC or refining
	15.03		Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	CTH or refining
	15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	CC or refining
	15.05		Wool grease and fatty substances derived therefrom (including lanolin).	CC or refining
	15.06		Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	CC or refining
	15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	
		1507.10	-Crude oil, whether or not degummed	CC
		1507.90	-Other	CC or refining
	15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	
		1508.10	-Crude oil	CC
		1508.90	-Other	CC or refining
	15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.	
		1509.90	-Other	CC or refining

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	15.10	1510.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	CC or refining
	15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.	
		1511.10	-Crude oil	CC
		1511.90	-Other	CC or refining
	15.12		Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	
			-Sunflower-seed or safflower oil and fractions thereof :	
		1512.11	--Crude oil	CC
		1512.19	--Other	CC or refining
			-Cotton-seed oil and its fractions :	
		1512.21	--Crude oil, whether or not gossypol has been removed	CC
		1512.29	--Other	CC or refining
	15.13		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	
			-Coconut (copra) oil and its fractions :	
		1513.11	--Crude oil	CC
		1513.19	--Other	CC or refining
			-Palm kernel or babassu oil and fractions thereof :	
		1513.21	--Crude oil	CC
		1513.29	--Other	CC or refining
	15.14		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	
			-Low erucic acid rape or colza oil and its fractions :	

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		1514.11	--Crude oil	CC
		1514.19	--Other	CC or refining
			-Other :	
		1514.91	--Crude oil	CC
		1514.99	--Other	CC or refining
	15.15		Other fixed vegetable fats or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	
			-Linseed oil and its fractions :	
		1515.11	--Crude oil	CC
		1515.19	--Other	CC or refining
			-Maize (corn) oil and its fractions :	
		1515.21	--Crude oil	CC
		1515.29	--Other	CC or refining
		1515.30	-Castor oil and its fractions	CC or refining
		1515.50	-Sesame oil and its fractions	CC or refining
		1515.60	- Microbial fats and oils and their fractions	CC or refining
		1515.90	-Other	CC or refining
	15.16		Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	CTH or refining
	15.17		Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.	CTH

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	15.18	1518.00	Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	CTH
	15.20	1520.00	Glycerol, crude; glycerol waters and glycerol lyes.	CTH
	15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	CTH or refining
	15.22	1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	CTH
16			Chapter 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates, or of insects	CTH or RVC (40)
17			Chapter 17 Sugars and sugar confectionery	
	17.01		Cane or beet sugar and chemically pure sucrose, in solid form.	
			-Raw sugar not containing added flavouring or colouring matter :	
		1701.12	--Beet sugar	CTH or RVC (40)
		1701.13	--Cane sugar specified in Subheading Note 2 to this Chapter	CTH or RVC (40)
		1701.14	--Other cane sugar	CTH or RVC (40)
			-Other :	

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		1701.91	--Containing added flavouring or colouring matter	CTH or RVC (40)
		1701.99	--Other	CTH or RVC (40) or refining of raw sugar
	17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	CTH
	17.03		Molasses resulting from the extraction or refining of sugar.	CTH
	17.04		Sugar confectionery (including white chocolate), not containing cocoa.	CTH
18			Chapter 18 Cocoa and cocoa preparations	
	18.01		Cocoa beans, whole or broken, raw or roasted.	CTH or RVC (40)
	18.02		Cocoa shells, husks, skins and other cocoa waste.	CTH
	18.03		Cocoa paste, whether or not defatted.	CTH
	18.04		Cocoa butter, fat and oil.	CTH
	18.05		Cocoa powder, not containing added sugar or other sweetening matter.	CTH
	18.06		Chocolate and other food preparations containing cocoa.	CTH
19			Chapter 19 Preparations of cereals, flour, starch or milk; pastrycooks' products	

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	CTH or RVC (40)
	19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	CTH or RVC (40)
	19.03		Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	CTH or RVC (40)
	19.04		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	CTH
20			Chapter 20 Preparations of vegetables, fruit, nuts or other parts of plants	
	20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	CTH or RVC (40)
	20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	CTH or RVC (40)
	20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	CTH or RVC (40)
	20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	CTH or RVC (40)
	20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.	CTH or RVC (40)
	20.06		Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	CTH or RVC (40)
	20.07		Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.	CTH

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	CTH or RVC (40)
	20.09		Fruit juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	
			-Orange juice :	
		2009.11	--Frozen	CTH or RVC (40)
		2009.12	--Not frozen, of a Brix value not exceeding 20	CTH or RVC (40)
		2009.19	--Other	CTH or RVC (40)
			Grapefruit juice; pomelo juice :	
		2009.21	--Of a Brix value not exceeding 20	CTH or RVC (40)
		2009.29	--Other	CTH or RVC (40)
			-Juice of any other single citrus fruit :	
		2009.31	--Of a Brix value not exceeding 20	CTH or RVC (40)
		2009.39	--Other	CTH or RVC (40)
			-Pineapple juice :	
		2009.41	--Of a Brix value not exceeding 20	CTH or RVC (40)
		2009.49	--Other	CTH or RVC (40)
		2009.50	-Tomato juice	CTH or RVC (40)
			-Grape juice (including grape must) :	
		2009.61	--Of a Brix value not exceeding 30	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		2009.69	--Other	CTH or RVC (40)
			-Apple juice :	
		2009.71	--Of a Brix value not exceeding 20	CTH or RVC (40)
		2009.79	--Other	CTH or RVC (40)
			-Juice of any other single fruit or vegetable :	
		2009.81	Juice of any other single fruit, nut or vegetable: cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; lingonberry (<i>Vaccinium vitis-idaea</i>) juice	CTH or RVC (40)
		2009.89	Juice of any other single fruit, nut or vegetable: other	CTH or RVC (40)
		2009.90	-Mixtures of juices	CTSH
21			Chapter 21 Miscellaneous edible preparations	
	21.01		Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	CTSH
	21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.	CTSH
	21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	CTSH

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	21.04		Soups and broths and preparations therefor; homogenised composite food preparations.	CTSH
	21.05		Ice cream and other edible ice, whether or not containing cocoa.	CTSH
	21.06		Food preparations not elsewhere specified or included.	
		2106.10	-Protein concentrates and textured protein substances	CTSH
		2106.90	-Other	Production from non-originating materials of any subheading, including that of the product
22			Chapter 22 Beverages, spirits and vinegar	
	22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	CTH
	22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 2009.	CTH
	22.03		Beer made from malt.	CTH
	22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	CTSH
	22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	CTH

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.	CTH
	22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages.	
		2208.20	-Spirits obtained by distilling grape wine or grape marc	CTH
		2208.30	-Whiskies	CTH
		2208.40	-Rum and other spirits obtained by distilling fermented sugar-cane products	CTH
		2208.50	-Gin and Geneva	CTH
		2208.60	-Vodka	CTH
		2208.70	-Liqueurs and cordials	CTSH
		2208.90	-Other	CTSH
	22.09	2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	CTH
23			Chapter 23 Residues and waste from the food industries; prepared animal fodder	
	23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	CTH or RVC (40)
	23.02		Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	23.03		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.	CTH or RVC (40)
	23.04	2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	CTH or RVC (40)
	23.05	2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	CTH or RVC (40)
	23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 2304 or 2305	CTH
	23.07	2307.00	Wine lees; argol.	CTH
	23.08	2308.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	CTH
	23.09		Preparations of a kind used in animal feeding.	CTH

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
24			Chapter 24 Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body	
	24.01		Unmanufactured Tobacco; Tobacco refuse.	CC
	24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	CC
	24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	CTH
	24.04		Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body	
		2404.11	Products intended for inhalation without combustion: containing tobacco or reconstituted tobacco	CTH
		2404.12	Products intended for inhalation without combustion: other, containing nicotine	CTSH
		2404.19	Products intended for inhalation without combustion: other	CTH
		2404.91	Other: for oral application	Production from non-originating materials of any subheading, including that of the product

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		2404.92	- Other: for transdermal application	CTSH
		2404.99	Other: other	CTSH
25			Chapter 25 Salt; Sulphur; Earth and Stone; Plastering Materials, Lime and Cement	
	25.01	2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	CTH or RVC (40)
	25.02	2502.00	Unroasted iron pyrites.	CTH or RVC (40)
	25.03	2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	CTH or RVC (40)
	25.04		Natural graphite.	CTH or RVC (40)
	25.05		Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.	CTH or RVC (40)
	25.06		Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	CTH or RVC (40)
	25.07	2507.00	Kaolin and other kaolinic clays, whether or not calcined.	CTH or RVC (40)
	25.08		Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	CTH or RVC (40)
	25.09	2509.00	Chalk.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	CTH or RVC (40)
	25.11		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.	CTH or RVC (40)
	25.12	2512.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	CTH or RVC (40)
	25.13		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	CTH or RVC (40)
	25.14	2514.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	CTH or RVC (40)
	25.15		Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	CTH or RVC (40)
	25.16		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	25.17		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.	CTH or RVC (40)
	25.18		Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	CTH or RVC (40)
	25.19		Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.	CTH or RVC (40)
	25.20		Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.	CTH or RVC (40)
	25.21		Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.	CTH or RVC (40)
	25.23		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.	CTH or RVC (40)
	25.24		Asbestos.	CTH or RVC (40)
	25.25		Mica, including splittings; mica waste.	
		2525.10	-Crude mica and mica rifted into sheets or splittings	CTH or RVC (40)
		2525.20	-Mica powder	CTH or RVC (40)
		2525.30	-Mica waste	CTSH or RVC (40)
	25.26		Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.	CTH or RVC (40)
	25.28	2528.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H ₃ BO ₃ calculated on the dry weight.	CTH or RVC (40)
	25.29		Feldspar; leucite; nepheline and nepheline syenite; fluorspar.	CTH or RVC (40)
	25.30		Mineral substances not elsewhere specified or included.	CTH or RVC (40)
26			Chapter 26 Ores, Slag and Ash	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
27			Chapter 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	
	27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	CTH; or RVC (40); or Process Rule
	27.02		Lignite, whether or not agglomerated, excluding jet.	CTH; or RVC (40); or Process Rule
	27.03		Peat (including peat litter), whether or not agglomerated.	CTH; or RVC (40); or Process Rule
	27.04		Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	CTH; or RVC (40); or Process Rule
	27.05		Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	CTH; or RVC (40); or Process Rule
	27.06		Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	CTH; or RVC (40); or Process Rule
	27.07		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	CTH; or RVC (40); or Process Rule
	27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.	CTH; or RVC (40); or Process Rule
	27.09	2709.00	Petroleum oils and oils obtained from bituminous minerals, crude.	CTH; or RVC (40); or Process Rule

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.	CTH; or RVC (40); or Process Rule
	27.11		Petroleum gases and other gaseous hydrocarbons.	CTH; or RVC (40); or Process Rule
	27.12		Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.	CTH; or RVC (40); or Process Rule
	27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.	CTH; or RVC (40); or Process Rule
	27.14		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.	CTH; or RVC (40); or Process Rule
	27.15	2715.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	CTH; or RVC (40); or Process Rule
	27.16	2716.00	Electrical energy. (optional heading)	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
28			Chapter 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	CTSH; or RVC (40); or Process Rule
29			Chapter 29 Organic chemicals	CTSH; or RVC (40); or Process Rule
30			Chapter 30 Pharmaceutical products	CTSH; or RVC (40); or Process Rule
31			Chapter 31 Fertiliser	CTSH; or RVC (40); or Process Rule
32			Chapter 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	CTSH; or RVC (40); or Process Rule
33			Chapter 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations	CTSH; or RVC (40); or Process Rule
34			Chapter 34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster	CTSH; or RVC (40); or Process Rule
35			Chapter 35 Albuminoidal substances; modified starches; glues; enzymes	CTSH; or RVC (40); or Process Rule

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
36			Chapter 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	CTSH; or RVC (40); or Process Rule
37			Chapter 37 Photographic or cinematographic goods	CTSH; or RVC (40); or Process Rule
38			Chapter 38 Miscellaneous chemical products	CTSH; or RVC (40); or Process Rule
39			Chapter 39 Plastics and articles thereof	
	39.01		Polymers of ethylene, in primary forms.	CTSH; or RVC (40); or Process Rule
	39.02		Polymers of propylene or of other olefins, in primary forms.	CTSH; or RVC (40); or Process Rule
	39.03		Polymers of styrene, in primary forms.	CTSH; or RVC (40); or Process Rule
	39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	CTSH; or RVC (40); or Process Rule
	39.05		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	CTSH; or RVC (40); or Process Rule
	39.06		Acrylic polymers in primary forms.	CTSH; or RVC (40); or Process Rule
	39.07		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	CTSH; or RVC (40); or Process Rule
	39.08		Polyamides in primary forms.	CTSH; or RVC (40); or Process Rule
	39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms.	CTSH; or RVC (40); or Process Rule

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	39.10	3910.00	Silicones in primary forms.	CTSH; or RVC (40); or Process Rule
	39.11		Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.	CTSH; or RVC (40); or Process Rule
	39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	CTSH; or RVC (40); or Process Rule
	39.13		Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.	CTSH; or RVC (40); or Process Rule
	39.14		Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	CTSH; or RVC (40); or Process Rule
	39.15		Waste, parings and scrap, of plastics.	CTSH; or RVC (40); or Process Rule
	39.16		Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.	CTSH; or RVC (40); or Process Rule
	39.17		Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.	CTSH; or RVC (40); or Process Rule
	39.18		Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	39.19		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	CTSH or RVC (40)
	39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	CTSH or RVC (40)
	39.21		Other plates, sheets, film, foil and strip, of plastics.	CTSH or RVC (40)
	39.22		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	CTH; or RVC (40); or Process Rule
	39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	CTH; or RVC (40); or Process Rule
	39.24		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.	CTH; or RVC (40); or Process Rule
	39.25		Builders' ware of plastics, not elsewhere specified or included.	CTH; or RVC (40); or Process Rule
	39.26		Other articles of plastics and articles of other materials of headings 39.01 to 39.14.	CTH; or RVC (40); or Process Rule
40			Chapter 40 Rubber and articles thereof	
	40.01		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.	
		4001.10	-Natural rubber latex, whether or not pre-vulcanised	CC or process rule
			-Natural rubber in other forms :	
		4001.21	--Smoked sheets	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		4001.22	--Technically specified natural rubber (TSNR)	CTSH or RVC (40)
		4001.29	--Other	CTSH or RVC (40)
		4001.30	-Balata, gutta-percha, guayule, chicle and similar natural gums	CC or process rule
	40.02		Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.	CTH; or RVC (40); or Process Rule
			-Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :	
	40.03	4003.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	CTH; or RVC (40); or Process Rule
	40.04	4004.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	CTH; or RVC (40); or Process Rule
	40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.	CTH; or RVC (40); or Process Rule
	40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.	CTH; or RVC (40); or Process Rule
	40.07		Vulcanised rubber thread and cord.	CTH; or RVC (40); or Process Rule
	40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.	CTH; or RVC (40); or Process Rule
	40.09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	CTH; or RVC (40); or Process Rule

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	40.10		Conveyor or transmission belts or belting, of vulcanised rubber.	CTH; or RVC (40); or Process Rule
	40.11		New pneumatic tyres, of rubber.	CTH; or RVC (40); or Process Rule
	40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	
			-Retreaded tyres :	
		4012.11	--Of a kind used on motor cars (including station wagons and racing cars)	CTH; or RVC (40); or Process Rule
		4012.12	--Of a kind used on buses or lorries	CTH; or RVC (40); or Process Rule
		4012.13	--Of a kind used on aircraft	CTH; or RVC (40); or Process Rule
		4012.19	--Other	CTH; or RVC (40); or Process Rule
		4012.20	-Used pneumatic tyres	CTH; or RVC (40)
		4012.90	-Other	CTH; or RVC (40)
	40.13		Inner tubes, of rubber.	
		4013.10	-Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	CTH; or Process Rule
		4013.20	-Of a kind used on bicycles	CTH; or RVC (40); or Process Rule
		4013.90	-Other	CTH; or RVC (40)
	40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.	CTH; or RVC (40); or Process Rule

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	40.15		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.	CTH; or RVC (40); or Process Rule
	40.16		Other articles of vulcanised rubber other than hard rubber.	CTH; or RVC (40); or Process Rule
	40.17		Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	CTH; or RVC (40); or Process Rule
41			Chapter 41 Raw hides and skins (other than furskins) and leather	
	41.01		Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.	CTH or RVC (40)
	41.02		Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.	CTH or RVC (40)
	41.03		Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	41.04		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	
			-In the wet state (including wet-blue) :	
		4104.11	--Full grains, unsplit; grain splits	CTH or RVC (40)
		4104.19	--Other	CTH or RVC (40)
			-In the dry state (crust) :	
		4104.41	--Full grains, unsplit; grain splits	CTSH or RVC (40) or change from the wet state
		4104.49	--Other	CTSH or RVC (40) or change from the wet state
	41.05		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.	
		4105.10	-In the wet state (including wet-blue)	CTH or RVC (40)
		4105.30	-In the dry state (crust)	CTSH or RVC (40) or change from the wet state
	41.06		Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.	
			-Of goats or kids :	
		4106.21	--In the wet state (including wet-blue)	CTH or RVC (40)
		4106.22	--In the dry state (crust)	CTSH or RVC (40) or change from the wet state
			-Of swine :	

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		4106.31	--In the wet state (including wet-blue)	CTH or RVC (40)
		4106.32	--In the dry state (crust)	CTSH or RVC (40) or change from the wet state
		4106.40	-Of reptiles	CTSH or RVC (40) or change from the wet state
			-Other :	
		4106.91	--In the wet state (including wet-blue)	CTH or RVC (40)
		4106.92	--In the dry state (crust)	CTH or RVC (40) or change from the wet state
	41.07		Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.	CTH or RVC (40)
	41.12	4112.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	CTH or RVC (40)
	41.13		Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.	CTH or RVC (40)
	41.14		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	41.15		Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	CTSH or RVC (40)
42			Chapter 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	CTH or RVC (40)
43			Chapter 43 Furskins and artificial fur; manufactures thereof	CTH or RVC (40)
44			Chapter 44 Wood and articles of wood; wood charcoal	CTH or RVC (40)
45			Chapter 45 Cork and articles of cork	CTH or RVC (40)
46			Chapter 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	CTH or RVC (40)
47			Chapter 47 Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	CTH or RVC (40)
48			Chapter 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
49			Chapter 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	CTH or RVC (40)
50			Chapter 50 Silk	
	50.01		Silk-worm cocoons suitable for reeling.	CC or RVC (40)
	50.02		Raw silk (not thrown).	CC or RVC (40)
	50.03		Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	CTH or RVC (40)
	50.04		Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	CTH or RVC (40)
	50.05		Yarn spun from silk waste, not put up for retail sale.	CTH or RVC (40)
	50.06		Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	CTH or RVC (40) except from headings 50.04 or 50.05
	50.07		Woven fabrics of silk or of silk waste.	CTH or RVC (40)
51			Chapter 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric	
	51.01		Wool, not carded or combed.	CC or RVC (40)
	51.02		Fine or coarse animal hair, not carded or combed.	CC or RVC (40)
	51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.	CTH or RVC (40)
	51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	CTH or RVC (40)
	51.06		Yarn of carded wool, not put up for retail sale.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	51.07		Yarn of combed wool, not put up for retail sale.	CTH; or RVC (40)
	51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.	CTH or RVC (40)
	51.09		Yarn of wool or of fine animal hair, put up for retail sale.	CTH or RVC (40) except from headings 51.06 through 51.08
	51.10		Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	CTH or RVC (40)
	51.11		Woven fabrics of carded wool or of carded fine animal hair.	CTH or RVC (40)
	51.12		Woven fabrics of combed wool or of combed fine animal hair.	CTH or RVC (40)
	51.13		Woven fabrics of coarse animal hair or of horsehair.	
52			Chapter 52 Cotton	
	52.01		Cotton, not carded or combed.	CC or RVC (40)
	52.02		Cotton waste (including yarn waste and garnetted stock).	CTH or RVC (40)
	52.03		Cotton, carded or combed.	CTH or RVC (40)
	52.04		Cotton sewing thread, whether or not put up for retail sale.	CTH or RVC (40)
	52.05		Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.	CTH or RVC (40)
	52.06		Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.	CTH or RVC (40)
	52.07		Cotton yarn (other than sewing thread) put up for retail sale.	CTH or RVC (40) except from headings 52.05 or 52.06

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	52.08		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m ² .	CTH or RVC (40)
	52.09		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m ² .	CTH or RVC (40)
	52.10		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² .	CTH or RVC (40)
	52.11		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² .	CTH or RVC (40)
	52.12		Other woven fabrics of cotton.	CTH or RVC (40)
53			Chapter 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	
	53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	
		5301.10	-Flax, raw or retted	CC or RVC (40)
			-Flax, broken, scutched, hackled or otherwise processed, but not spun :	
		5301.21	--Broken or scutched	CC or RVC (40)
		5301.29	--Other	CC or RVC (40)
		5301.30	-Flax tow and waste	CTSH or RVC (40)
	53.02		True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	CTH

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	CTH
	53.05		Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	CC or RVC (40)
	53.06		Flax yarn.	CTH or RVC (40)
	53.07		Yarn of jute or of other textile bast fibres of heading 53.03.	CTH or RVC (40)
	53.08		Yarn of other vegetable textile fibres; paper yarn.	CTH or RVC (40)
	53.09		Woven fabrics of flax.	CTH or RVC (40)
	53.10		Woven fabrics of jute or of other textile bast fibres of heading 53.03.	CTH or RVC (40)
	53.11		Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	CTH or RVC (40)
54			Chapter 54 Man-made filaments; strip and the like of man-made textile materials	
	54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.	CC or RVC (40)
	54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	CC or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	54.03		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	CC or RVC (40)
	54.04		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.	CC or RVC (40)
	54.05		Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	CC or RVC (40)
	54.06		Man-made filament yarn (other than sewing thread), put up for retail sale.	CC or RVC (40)
	54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.	CTH or RVC (40)
	54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.	CTH or RVC (40)
55			Chapter 55 Man-made staple fibres	
	55.01		Synthetic filament tow.	CC or RVC (40)
	55.02	-	Artificial filament tow.	CC or RVC (40)
	55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	CC or RVC (40)
	55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning.	CC or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	55.05		Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	CC or RVC (40)
	55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning.	CTH
	55.07		Artificial staple fibres, carded, combed or otherwise processed for spinning.	CTH
	55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale.	CTH or RVC (40)
	55.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	CTH or RVC (40)
	55.10		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	CTH or RVC (40)
	55.11		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	CTH or RVC (40) except from headings 55.09 or 55.10
	55.12		Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.	CTH or RVC (40)
	55.13		Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² .	CTH or RVC (40)
	55.14		Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² .	CTH or RVC (40)
	55.15		Other woven fabrics of synthetic staple fibres.	CTH or RVC (40)
	55.16		Woven fabrics of artificial staple fibres.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
56			Chapter 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	
	56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	CC or RVC (40)
	56.02		Felt, whether or not impregnated, coated, covered or laminated.	CC or RVC (40)
	56.03		Nonwovens, whether or not impregnated, coated, covered or laminated.	CTH or RVC (40)
	56.04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	CC or RVC (40)
	56.05		Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	CC or RVC (40)
	56.06		Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	CC or RVC (40)
	56.07		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	CC or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	56.08		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	CTH or RVC (40)
	56.09		Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	CTH or RVC (40)
57			Chapter 57 Carpets and other textile floor coverings	CC or RVC (40)
58			Chapter 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	
	58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	CC or RVC (40)
	58.02		Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.	CC or RVC (40)
	58.03		Gauze, other than narrow fabrics of heading 58.06.	CC or RVC (40)
	58.04		Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.	CC or RVC (40)
	58.05		Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	CTH or RVC (40)
	58.06		Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	CC or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	58.07		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	CC or RVC (40)
	58.08		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	CC or RVC (40)
	58.09		Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	CC or RVC (40)
	58.10		Embroidery in the piece, in strips or in motifs.	CC or RVC (40)
	58.11		Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	CC or RVC (40)
59			Chapter 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	
	59.01		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.	CC or RVC (40)
	59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	CC or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.	CC; or RVC (40)
	59.04		Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	CC or RVC (40)
	59.05		Textile wall coverings.	CC or RVC (40)
	59.06		Rubberised textile fabrics, other than those of heading 59.02.	CC or RVC (40)
	59.07	5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	CC or RVC (40)
	59.08	5908.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	CTH or RVC (40)
	59.09	5909.00	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials.	CC or RVC (40)
	59.10	5910.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	CC or RVC (40)
	59.11		Textile products and articles, for technical uses, specified in Note 8 to this Chapter.	CC or RVC (40)
60			Chapter 60 Knitted or crocheted fabrics	CC or RVC (40)
61			Chapter 61 Articles of apparel and clothing accessories, knitted or crocheted	CC

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
62			Chapter 62 Articles of apparel and clothing accessories, not knitted or crocheted	CC
63			Chapter 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags	
	63.01		Blankets and travelling rugs.	CC or RVC (40)
	63.02		Bed linen, table linen, toilet linen and kitchen linen.	CC or RVC (40)
	63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.	CC or RVC (40)
	63.04		Other furnishing articles, excluding those of heading 94.04.	CC or RVC (40)
	63.05		Sacks and bags, of a kind used for the packing of goods.	CC
	63.06		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or land craft; camping goods.	CC
	63.07		Other made up articles, including dress patterns.	CC
	63.08	6308.00	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.	CC
	63.09	6309.00	Worn clothing and other worn articles.	CTH or RVC (40)
	63.10		Used or new rags, scrap twine, cordage, rope and cables and worn-out articles of twine, cordage, rope or cables, of textile materials.	CTH or RVC (40)
64			Chapter 64 Footwear, gaiters and the like; parts of such articles	CTH

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
65			Chapter 65 Headgear and parts thereof	CTH or RVC (40)
66			Chapter 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof	CTH or RVC (40)
67			Chapter 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	CTH or RVC (40)
68			Chapter 68 Articles of stone, plaster, cement, asbestos, mica or similar materials	CTH or RVC (40)
69			Chapter 69 Ceramic products	
	69.01		Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	CTH or RVC (40)
	69.02		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.	CTH or RVC (40)
	69.03		Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and slide gates), other than those of siliceous fossil meals or of similar siliceopus earths	CTH or RVC (40)
	69.04		Ceramic building bricks, flooring blocks, support or filler tiles and the like.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	69.05		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	CTH or RVC (40)
	69.06		Ceramic pipes, conduits, guttering and pipe fittings.	CTH or RVC (40)
	69.07		Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.	CTH; or RVC (40); or glazing
	69.09		Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.	CTH or RVC (40)
	69.10		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.	CTH or RVC (40)
	69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	CTH or RVC (40)
	69.12		Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	CTH or RVC (40)
	69.13		Statuettes and other ornamental ceramic articles.	CTH or RVC (40)
	69.14		Other ceramic articles.	CTH or RVC (40)
70			Chapter 70 Glass and glassware	
	70.01		Cullet and other waste and scrap of glass from athode ray tubes or other activated glass of the heading 85.49; glass in the mass.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	70.02		Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.	CTH or RVC (40)
	70.03		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	CTH or RVC (40)
	70.04		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	CTH or RVC (40)
	70.05		Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	CTH or RVC (40)
	70.06		Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	CTH or RVC (40)
	70.07		Safety glass, consisting of toughened (tempered) or laminated glass.	CTH or RVC (40)
	70.08	7008.00	Multiple-walled insulating units of glass.	CTH or RVC (40)
	70.09		Glass mirrors, whether or not framed, including rear-view mirrors.	CTH or RVC (40)
	70.10		Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	70.11		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode-ray tubes or the like.	CTH or RVC (40)
	70.13		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	CTH or RVC (40)
	70.14	7014.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	CTH or RVC (40)
	70.15		Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.	CTH or RVC (40)
	70.16		Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass small wares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.	CTH or RVC (40)
	70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	70.18		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.	CTH or RVC (40)
	70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	CTSH or RVC (40)
	70.20	7020.00	Other articles of glass.	CTH or RVC (40)
71			Chapter 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	
	71.01		Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.	Manufacture from materials of any heading, except that of the product or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
	71.02		Diamonds, whether or not worked, but not mounted or set.	Manufacture of materials of any subheading except that of the product

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	71.03		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	Manufacture of materials of any subheading except that of the product
	71.04		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	Manufacture of materials of any subheading except that of the product
	71.05		Dust and powder of natural or synthetic precious or semi-precious stones.	Manufacture of materials of any subheading except that of the product
	71.06		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110, or electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110, or fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
				metals or purification or manufacture from unwrought precious metals
	71.07	7107.00	Base metals clad with silver, not further worked than semi-manufactured.	Manufacture from metals clad with precious metals, unwrought
	71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110, or electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110, or fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals or purification or manufacture from unwrought precious metals

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	71.09	7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	Manufacture from metals clad with precious metals, unwrought
	71.10		Platinum, unwrought or in semi-manufactured forms, or in powder form.	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110, or electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110, or fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals or purification or manufacture from unwrought precious metals
	71.11	7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	Manufacture from metals clad with precious metals, unwrought
	71.12		Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal other than goods of heading 85.49	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	CTH or RVC (40)
	71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	CTH or RVC (40)
	71.15		Other articles of precious metal or of metal clad with precious metal.	CTH or RVC (40)
	71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	CTH or RVC (40)
	71.17		Imitation jewellery.	CTH or RVC (40)
	71.18		Coin.	CTH or RVC (40)
72			Chapter 72 Iron and steel	CTH or RVC (40)
73			Chapter 73 Articles of iron or steel	
	73.01		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.	CTH or RVC (40)
	73.02		Railway or tramway track construction material of iron or steel, the following : rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.	CTH or RVC (40)
	73.03		Tubes, pipes and hollow profiles, of cast iron.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	73.04		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	
			-Line pipe of a kind used for oil or gas pipelines	
		7304.11	--Of stainless steel	CTH or RVC (40)
		7304.19	--Other	CTH or RVC (40)
			-Casing, tubing and drill pipe, of a kind used in drilling for oil or gas	
		7304.22	--Drill pipe of stainless steel	CTH or RVC (40)
		7304.23	--Other drill pipe	CTH or RVC (40)
		7304.24	--Other, of stainless steel	CTH or RVC (40)
		7304.29	--Other	CTH or RVC (40)
			--Other, of circular cross-section, of iron or non-alloy steel :	
		7304.31	--Cold-drawn or cold-rolled (cold-reduced)	CTSH or RVC (40)
		7304.39	--Other	CTH or RVC (40)
			-Other, of circular cross-section, of stainless steel :	
		7304.41	--Cold-drawn or cold-rolled (cold-reduced)	CTSH or RVC (40)
		7304.49	--Other	CTH or RVC (40)
			-Other, of circular cross-section, of other alloy steel :	
		7304.51	--Cold-drawn or cold-rolled (cold-reduced)	CTSH or RVC (40)
		7304.59	--other	CTH or RVC (40)
		7304.90	-Other	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	73.05		Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.	CTH or RVC (40)
	73.06		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	CTH or RVC (40)
	73.07		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	CTH or RVC (40)
	73.08		Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.	CTH or RVC (40)
	73.09		Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	73.10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	CTH or RVC (40)
	73.11		Containers for compressed or liquefied gas, of iron or steel.	CTH or RVC (40)
	73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	CTH or RVC (40)
	73.13		Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	CTH or RVC (40)
	73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	CTH or RVC (40)
	73.15		Chain and parts thereof, of iron or steel.	CTH or RVC (40)
	73.16		Anchors, grapnels and parts thereof, of iron or steel.	CTH or RVC (40)
	73.17		Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	CTH or RVC (40)
	73.18		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	73.19		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	CTH or RVC (40)
	73.20		Springs and leaves for springs, of iron or steel.	CTH or RVC (40)
	73.21		Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.	
			-Cooking appliances and plate warmers :	
		7321.11	--For gas fuel or for both gas and other fuels	CTSH or RVC (40)
		7321.12	--For liquid fuel	CTSH or RVC (40)
		7321.19	--Other, including appliances for solid fuel	CTSH or RVC (40)
			-Other appliances :	CTSH or RVC (40)
		7321.81	--For gas fuel or for both gas and other fuels	CTSH or RVC (40)
		7321.82	--For liquid fuel	CTSH or RVC (40)
		7321.89	--Other, including appliances for solid fuel	CTSH or RVC (40)
		7321.90	-Parts	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	73.22		Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.	CTH or RVC (40)
	73.23		Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.	CTH or RVC (40)
	73.24		Sanitary ware and parts thereof, of iron or steel.	CTH or RVC (40)
	73.25		Other cast articles of iron or steel.	CTH or RVC (40)
	73.26		Other articles of iron or steel.	CTH or RVC (40)
74			Chapter 74 Copper and articles thereof	CTH or RVC (40)
			Chapter 75 Nickel and articles thereof	
	75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.	CTH or RVC (40)
	75.02		Unwrought nickel.	CTH or RVC (40)
	75.03		Nickel waste and scrap.	CTH or RVC (40)
	75.04		Nickel powders and flakes.	CTH or RVC (40)
	75.05		Nickel bars, rods, profiles and wire.	CTH or RVC (40)
	75.06		Nickel plates, sheets, strip and foil.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	CTSH or RVC (40)
	75.08		Other articles of nickel.	CTSH or RVC (40)
76			Chapter 76 Aluminium and articles thereof	
	76.01		Unwrought aluminium.	CTSH or RVC (40)
	76.02		Aluminium waste and scrap.	CTH or RVC (40)
	76.03		Aluminium powders and flakes.	CTH or RVC (40)
	76.04		Aluminium bars, rods and profiles.	CTH or RVC (40)
	76.05		Aluminium wire.	CTH or RVC (40)
	76.06		Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.	CTH or RVC (40)
	76.07		Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.	CTH or RVC (40)
	76.08		Aluminium tubes and pipes.	CTH or RVC (40)
	76.09		Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	76.10		Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.	CTH or RVC (40)
	76.11		Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	CTH or RVC (40)
	76.12		Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	CTH or RVC (40)
	76.13		Aluminium containers for compressed or liquefied gas.	CTH or RVC (40)
	76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	76.15		Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.	CTH or RVC (40)
	76.16		Other articles of aluminium.	CTH or RVC (40)
78			Chapter 78 Lead and articles thereof	
	78.01		Unwrought lead.	CTH or RVC (40)
	78.02		Lead waste and scrap.	CTH or RVC (40)
	78.04		Lead plates, sheets, strip and foil; lead powders and flakes.	CTH or RVC (40)
	78.06		Other articles of lead.	CTSH or RVC (40)
79			Chapter 79 Zinc and articles thereof	CTH or RVC (40)
80			Chapter 80 Tin and articles thereof	CTH or RVC (40)
81			Chapter 81 Other base metals; cermets; articles thereof	
	81.01		Tungsten (wolfram) and articles thereof, including waste and scrap.	CTSH or RVC (40)
	81.02		Molybdenum and articles thereof, including waste and scrap.	CTSH or RVC (40)
	81.03		Tantalum and articles thereof, including waste and scrap.	CTSH or RVC (40)
	81.04		Magnesium and articles thereof, including waste and scrap.	CTSH or RVC (40)
	81.05		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	81.06		Bismuth and articles thereof, including waste and scrap.	CTSH or RVC (40)
	81.08		Titanium and articles thereof, including waste and scrap.	CTSH or RVC (40)
	81.09		Zirconium and articles thereof, including waste and scrap.	CTSH or RVC (40)
	81.10		Antimony and articles thereof, including waste and scrap.	CTSH or RVC (40)
	81.11		Manganese and articles thereof, including waste and scrap.	CTH or RVC (40)
	81.12		Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium and niobium (columbium), articles of these metals, including waste and scrap.	CTSH or RVC (40)
	81.13	8113.00	Cermets and articles thereof, including waste and scrap.	CTH or RVC (40)
82			Chapter 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	
	82.01		Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	CTH or RVC (40)
	82.02		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).	CTH or RVC (40)
	82.03		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	82.04		Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	CTH or RVC (40)
	82.05		Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	CTH or RVC (40)
	82.06		Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	CTH or RVC (40)
	82.07		Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.	CTSH or RVC (40)
	82.08		Knives and cutting blades, for machines or for mechanical appliances.	CTH or RVC (40)
	82.09		Plates, sticks, tips and the like for tools, unmounted, of cermets.	CTH or RVC (40)
	82.10		Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	82.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.	CTSH or RVC (40)
	82.12		Razors and razor blades (including razor blade blanks in strips).	CC or RVC (40)
	82.13		Scissors, tailors' shears and similar shears, and blades therefor.	CC or RVC (40)
	82.14		Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	CC or RVC (40)
	82.15		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	CTH or RVC (40)
83			Chapter 83 Miscellaneous articles of base metal	
	83.01		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.	CTSH or RVC (40)
	83.02		Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	83.03		Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	CTH or RVC (40)
	83.04		Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	CTH or RVC (40)
	83.05		Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.	CTSH or RVC (40)
	83.06		Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.	CTH or RVC (40)
	83.07		Flexible tubing of base metal, with or without fittings.	CTH or RVC (40)
	83.08		Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	83.09		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.	CTH or RVC (40)
	83.10		Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	CTH or RVC (40)
	83.11		Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.	CTH or RVC (40)
84			Chapter 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	
	84.01		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.	
		8401.10	-Nuclear reactors	CTSH or RVC (40)
		8401.20	-Machinery and apparatus for isotopic separation, and parts thereof	CTSH or RVC (40)
		8401.30	-Fuel elements (cartridges), non-irradiated	CTSH or RVC (40)
		8401.40	-Parts of nuclear reactors	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	84.02		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.	
			-Steam or other vapour generating boilers :	
		8402.11	--Watertube boilers with a steam production exceeding 45 t per hour	CTSH or RVC (40)
		8402.12	--Watertube boilers with a steam production not exceeding 45 t per hour	CTSH or RVC (40)
		8402.19	--Other vapour generating boilers, including hybrid boilers	CTSH or RVC (40)
		8402.20	-Super-heated water boilers	CTSH or RVC (40)
		8402.90	-Parts	CTH or RVC (40)
	84.03		Central heating boilers other than those of heading 84.02.	
		8403.10	-Boilers	CTSH or RVC (40)
		8403.90	-Parts	CTH or RVC (40)
	84.04		Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.	
		8404.10	-Auxiliary plant for use with boilers of heading 84.02 or 84.03	CTSH or RVC (40)
		8404.20	-Condensers for steam or other vapour power units	CTSH or RVC (40)
		8404.90	-Parts	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	84.05		Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	
		8405.10	-Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	CTSH or RVC (40)
		8405.90	-Parts	CTH or RVC (40)
	84.06		Steam turbines and other vapour turbines.	
		8406.10	-Turbines for marine propulsion	CTSH or RVC (40)
			-Other turbines :	
		8406.81	--Of an output exceeding 40 MW	CTSH or RVC (40)
		8406.82	--Of an output not exceeding 40 MW	CTSH or RVC (40)
		8406.90	-Parts	CTH or RVC (40)
	84.07		Spark-ignition reciprocating or rotary internal combustion piston engines.	CTH or RVC (40)
	84.08		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	CTH or RVC (40)
	84.09		Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.	CTH or RVC (40)
	84.10		Hydraulic turbines, water wheels, and regulators therefor.	
			-Hydraulic turbines and water wheels :	
		8410.11	-Of a power not exceeding 1,000 kW	CTSH or RVC (40)
		8410.12	--Of a power exceeding 1,000 kW but not exceeding 10,000 kW	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		8410.13	-Of a power exceeding 10,000 kW	CTSH or RVC (40)
		8410.90	-Parts, including regulators	CTH or RVC (40)
	84.11		Turbo-jets, turbo-propellers and other gas turbines.	
			-Turbo-jets :	
		8411.11	--Of a thrust not exceeding 25 kN	CTSH or RVC (40)
		8411.12	--Of a thrust exceeding 25 kN	CTSH or RVC (40)
			-Turbo-propellers :	
		8411.21	--Of a power not exceeding 1,100 kW	CTSH or RVC (40)
		8411.22	--Of a power exceeding 1,100 kW	CTSH or RVC (40)
			-Other gas turbines :	
		8411.81	--Of a power not exceeding 5,000 kW	CTSH or RVC (40)
		8411.82	--Of a power exceeding 5,000 kW	CTSH or RVC (40)
			-Parts :	
		8411.91	--Of turbo-jets or turbo-propellers	CTH or RVC (40)
		8411.99	--Other	CTH or RVC (40)
	84.12		Other engines and motors.	
		8412.10	-Reaction engines other than turbo-jets	CTSH or RVC (40)
			-Hydraulic power engines and motors :	
		8412.21	--Linear acting (cylinders)	CTSH or RVC (40)
		8412.29	--Other	CTSH or RVC (40)
			-Pneumatic power engines and motors :	
		8412.31	--Linear acting (cylinders)	CTSH or RVC (40)
		8412.39	--Other	CTSH or RVC (40)
		8412.80	-Other	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		8412.90	-Parts	CTH or RVC (40)
	84.13		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.	
			-Pumps fitted or designed to be fitted with a measuring device :	
		8413.11	--Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	CTSH or RVC (40)
		8413.19	--Other	CTSH or RVC (40)
		8413.20	-Hand pumps, other than those of subheading 8413.11 or 8413.19	CTSH or RVC (40)
		8413.30	-Fuel, lubricating or cooling medium pumps for internal combustion piston engines	CTSH or RVC (40)
		8413.40	-Concrete pumps	CTSH or RVC (40)
		8413.50	-Other reciprocating positive displacement pumps	CTSH or RVC (40)
		8413.60	-Other rotary positive displacement pumps	CTSH or RVC (40)
		8413.70	-Other centrifugal pumps	CTSH or RVC (40)
			-Other pumps; liquid elevators :	
		8413.81	--Pumps	CTSH or RVC (40)
		8413.82	--Liquid elevators	CTSH or RVC (40)
			-Parts :	
		8413.91	--Of pumps	CTH or RVC (40)
		8413.92	--Of liquid elevators	CTH or RVC (40)
	84.14		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters.	

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		8414.10	-Vacuum pumps	CTSH or RVC (40)
		8414.20	-Hand- or foot-operated air pumps	CTSH or RVC (40)
		8414.30	-Compressors of a kind used in refrigerating equipment	CTSH or RVC (40)
		8414.40	-Air compressors mounted on a wheeled chassis for towing	CTSH or RVC (40)
			-Fans :	
		8414.51	--Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	CTSH or RVC (40)
		8414.59	--Other	CTSH or RVC (40)
		8414.60	-Hoods having a maximum horizontal side not exceeding 120 cm	CTSH or RVC (40)
		8414.70	Gas-tight biological safety cabinets	CTSH or RVC (40)
		8414.80	-Other	CTSH or RVC (40)
		8414.90	-Parts	CTH or RVC (40)
	84.15		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	
		8415.10	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split"	CTSH or RVC (40)
		8415.20	-Of a kind used for persons, in motor vehicles	CTSH or RVC (40)
			-Other :	
		8415.81	--Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		8415.82	--Other, incorporating a refrigerating unit	CTSH or RVC (40)
		8415.83	--Not incorporating a refrigerating unit	CTSH or RVC (40)
		8415.90	-Parts	CTH or RVC (40)
	84.16		Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.	
		8416.10	-Furnace burners for liquid fuel	CTSH or RVC (40)
		8416.20	-Other furnace burners, including combination burners	CTSH or RVC (40)
		8416.30	-Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	CTSH or RVC (40)
		8416.90	-Parts	CTH or RVC (40)
	84.17		Industrial or laboratory furnaces and ovens, including incinerators, non-electric.	
		8417.10	-Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	CTSH or RVC (40)
		8417.20	-Bakery ovens, including biscuit ovens	CTSH or RVC (40)
		8417.80	-Other	CTSH or RVC (40)
		8417.90	-Parts	CTH or RVC (40)
	84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		8418.10	Combined refrigerator-freezers, fitted with separate external doors or draws, or combinations thereof	CTSH or RVC (40)
			-Refrigerators, household type :	CTSH or RVC (40)
		8418.21	--Compression-type	CTSH or RVC (40)
		8418.29	--Other	CTSH or RVC (40)
		8418.30	-Freezers of the chest type, not exceeding 800 l capacity	CTSH or RVC (40)
		8418.40	-Freezers of the upright type, not exceeding 900 l capacity	CTSH or RVC (40)
		8418.50	-Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	CTSH or RVC (40)
			-Other refrigerating or freezing equipment; heat pumps :	
		8418.61	--Heat pumps other than air conditioning machines of heading 84.15	CTSH or RVC (40)
		8418.69	--Other	CTSH or RVC (40)
			-Parts :	
		8418.91	--Furniture designed to receive refrigerating or freezing equipment	CTH or RVC (40)
		8418.99	--Other	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	84.19		Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.	
			- Instantaneous or storage water heaters, non-electric :	
		8419.11	--Instantaneous gas water heaters	CTSH or RVC (40)
		8419.12	-- Solar water heaters	CTSH or RVC (40)
		8419.19	--Other	CTSH or RVC (40)
		8419.20	-Medical, surgical or laboratory sterilisers	CTSH or RVC (40)
			-Dryers :	
		8419.33	Dryers: lyophilisation apparatus, freeze drying units and spray Dryers	CTSH or RVC (40)
		8419.34	Dryers: other, for agricultural products	CTSH or RVC (40)
		8419.35	Dryers: other, for wood, paper pulp, paper or paperboard	CTSH or RVC (40)
		8419.39	--Other	CTSH or RVC (40)
		8419.40	-Distilling or rectifying plant	CTSH or RVC (40)
		8419.50	-Heat exchange units	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		8419.60	-Machinery for liquefying air or other gases	CTSH or RVC (40)
			-Other machinery, plant and equipment :	
		8419.81	--For making hot drinks or for cooking or heating food	CTSH or RVC (40)
		8419.89	--Other	CTSH or RVC (40)
		8419.90	-Parts	CTH or RVC (40)
	84.20		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.	
		8420.10	-Calendering or other rolling machines	CTSH or RVC (40)
			-Parts :	
		8420.91	--Cylinders	CTH or RVC (40)
		8420.99	--Other	CTH or RVC (40)
	84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.	
			-Centrifuges, including centrifugal dryers :	
		8421.11	--Cream separators	CTSH or RVC (40)
		8421.12	--Clothes-dryers	CTSH or RVC (40)
		8421.19	--Other	CTSH or RVC (40)
			-Filtering or purifying machinery and apparatus for liquids :	
		8421.21	--For filtering or purifying water	CTSH or RVC (40)
		8421.22	--For filtering or purifying beverages other than water	CTSH or RVC (40)
		8421.23	--Oil or petrol-filters for internal combustion engines	CTSH or RVC (40)
		8421.29	--Other	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
			-Filtering or purifying machinery and apparatus for gases :	
		8421.31	--Intake air filters for internal combustion engines	CTSH or RVC (40)
		8421.32	Catalytic converters or particulate filters, whether or not combined,	CTSH or RVC (40)
		8421.39	Filtering or purifying machinery and apparatus for gases: other	CTSH or RVC (40)
			-Parts :	
		8421.91	--Of centrifuges, including centrifugal dryers	CTH or RVC (40)
		8421.99	--Other	CTH or RVC (40)
	84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.	
			-Dish washing machines :	
		8422.11	--Of the household type	CTSH or RVC (40)
		8422.19	--Other	CTSH or RVC (40)
		8422.20	-Machinery for cleaning or drying bottles or other containers	CTSH or RVC (40)
		8422.30	-Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	CTSH or RVC (40)
		8422.40	-Other packing or wrapping machinery (including heat-shrink wrapping machinery)	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		8422.90	-Parts	CTH or RVC (40)
	84.23		Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.	
		8423.10	-Personal weighing machines, including baby scales; household scales	CTSH or RVC (40)
		8423.20	-Scales for continuous weighing of goods on conveyors	CTSH or RVC (40)
		8423.30	-Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	CTSH or RVC (40)
			-Other weighing machinery :	CTSH or RVC (40)
		8423.81	--Having a maximum weighing capacity not exceeding 30 kg	CTSH or RVC (40)
		8423.82	--Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	CTSH or RVC (40)
		8423.89	--Other	CTSH or RVC (40)
		8423.90	-Weighing machine weights of all kinds; parts of weighing machinery	CTH or RVC (40)
	84.24		Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.	
		8424.10	-Fire extinguishers, whether or not charged	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		8424.20	-Spray guns and similar appliances	CTSH or RVC (40)
		8424.30	-Steam or sand blasting machines and similar jet projecting machines	CTSH or RVC (40)
			- Agricultural or horticultural sprayers:	
		8424.41	--Portable sprayers	CTSH or RVC (40)
		8424.49	-- Other	CTSH or RVC (40)
			-Other appliances :	
		8424.82	--Agricultural or horticultural	CTSH or RVC (40)
		8424.89	--Other	CTSH or RVC (40)
		8424.90	-Parts	CTH or RVC (40)
	84.25		Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.	CTH or RVC (40)
	84.26		Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.	CTH or RVC (40)
	84.27		Fork-lift trucks; other works trucks fitted with lifting or handling equipment.	CTH or RVC (40)
	84.28		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).	CTH or RVC (40)
	84.29		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	84.30		Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.	CTH or RVC (40)
	84.31		Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.	CTH or RVC (40)
	84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.	
		8432.10	-Ploughs	CTSH or RVC (40)
			-Harrows, scarifiers, cultivators, weeders and hoes :	
		8432.21	--Disc harrows	CTSH or RVC (40)
		8432.29	--Other	CTSH or RVC (40)
			-Seeders, planters and transplanters:	
		8432.31	--No-till direct seeders, planters and transplanters	CTSH or RVC (40)
		8432.39	--Other	CTSH or RVC (40)
			-Manure spreaders and fertiliser distributors:	
		8432.41	-- Manure spreaders	CTSH or RVC (40)
		8432.42	-- Fertiliser distributors	CTSH or RVC (40)
		8432.80	-Other machinery	CTSH or RVC (40)
		8432.90	-Parts	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	84.33		Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.	
			-Mowers for lawns, parks or sportsgrounds:	
		8433.11	--Powered, with the cutting device rotating in a horizontal plane	CTSH or RVC (40)
		8433.19	--Other	CTSH or RVC (40)
		8433.20	-Other mowers, including cutter bars for tractor mounting	CTSH or RVC (40)
		8433.30	-Other haymaking machinery	CTSH or RVC (40)
		8433.40	-Straw or fodder balers, including pick-up balers	CTSH or RVC (40)
			-Other harvesting machinery; threshing machinery :	
		8433.51	--Combine harvester-threshers	CTSH or RVC (40)
		8433.52	--Other threshing machinery	CTSH or RVC (40)
		8433.53	--Root or tuber harvesting machines	CTSH or RVC (40)
		8433.59	--Other	CTSH or RVC (40)
		8433.60	-Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	CTSH or RVC (40)
		8433.90	-Parts	CTH or RVC (40)
	84.34		Milking machines and dairy machinery.	
		8434.10	-Milking machines	CTSH or RVC (40)
		8434.20	-Dairy machinery	CTSH or RVC (40)
		8434.90	-Parts	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	84.35		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.	
		8435.10	-Machinery	CTSH or RVC (40)
		8435.90	-Parts	CTH or RVC (40)
	84.36		Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.	
		8436.10	-Machinery for preparing animal feeding stuffs	CTSH or RVC (40)
			-Poultry-keeping machinery; poultry incubators and brooders :	
		8436.21	--Poultry incubators and brooders	CTSH or RVC (40)
		8436.29	--Other	CTSH or RVC (40)
		8436.80	-Other machinery	CTSH or RVC (40)
			-Parts :	
		8436.91	--Of poultry-keeping machinery or poultry incubators and brooders	CTH or RVC (40)
		8436.99	--Other	CTH or RVC (40)
	84.37		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.	
		8437.10	-Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		8437.80	-Other machinery	CTSH or RVC (40)
		8437.90	-Parts	CTH or RVC (40)
	84.38		Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.	
		8438.10	-Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	CTSH or RVC (40)
		8438.20	-Machinery for the manufacture of confectionery, cocoa or chocolate	CTSH or RVC (40)
		8438.30	-Machinery for sugar manufacture	CTSH or RVC (40)
		8438.40	-Brewery machinery	CTSH or RVC (40)
		8438.50	-Machinery for the preparation of meat or poultry	CTSH or RVC (40)
		8438.60	-Machinery for the preparation of fruits, nuts or vegetables	CTSH or RVC (40)
		8438.80	-Other machinery	CTSH or RVC (40)
		8438.90	-Parts	CTH or RVC (40)
	84.39		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.	
		8439.10	-Machinery for making pulp of fibrous cellulosic material	CTSH or RVC (40)
		8439.20	-Machinery for making paper or paperboard	CTSH or RVC (40)
		8439.30	-Machinery for finishing paper or paperboard	CTSH or RVC (40)
			-Parts :	

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		8439.91	--Of machinery for making pulp of fibrous cellulosic material	CTH or RVC (40)
		8439.99	--Other	CTH or RVC (40)
	84.40		Book-binding machinery, including book-sewing machines.	
		8440.10	-Machinery	CTSH or RVC (40)
		8440.90	-Parts	CTH or RVC (40)
	84.41		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.	
		8441.10	-Cutting machines	CTSH or RVC (40)
		8441.20	-Machines for making bags, sacks or envelopes	CTSH or RVC (40)
		8441.30	-Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	CTSH or RVC (40)
		8441.40	-Machines for moulding articles in paper pulp, paper or paperboard	CTSH or RVC (40)
		8441.80	-Other machinery	CTSH or RVC (40)
		8441.90	-Parts	CTH or RVC (40)
	84.42		Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	
		8442.30	-Machinery, apparatus and equipment	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		8442.40	-Parts of the foregoing machinery, apparatus or equipment	CTH or RVC (40)
		8442.50	-Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	CTH or RVC (40)
	84.43		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.	
			-Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 :	
		8443.11	--Offset printing machinery, reel-fed	CTSH or RVC (40)
		8443.12	--Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	CTSH or RVC (40)
		8443.13	--Other offset printing machinery	CTSH or RVC (40)
		8443.14	--Letterpress printing machinery, reel fed, excluding flexographic printing	CTSH or RVC (40)
		8443.15	--Letterpress printing machinery, other than reel fed, excluding flexographic printing	CTSH or RVC (40)
		8443.16	--Flexographic printing machinery	CTSH or RVC (40)
		8443.17	--Gravure printing machinery	CTSH or RVC (40)
		8443.19	--Other	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
			-Other printers, copying machines and facsimile machines, whether or not combined :	
		8443.31	--Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	CTSH or RVC (40)
		8443.32	--Other, capable of connecting to an automatic data processing machine or to a network	CTSH or RVC (40)
		8443.39	--Other	CTSH or RVC (40)
			-Parts and accessories :	
		8443.91	--Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	CTH or RVC (40)
		8443.99	--Other	CTH or RVC (40)
	84.44		Machines for extruding, drawing, texturing or cutting man-made textile materials.	CTH or RVC (40)
	84.45		Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.	CTH or RVC (40)
	84.46		Weaving machines (looms).	CTH or RVC (40)
	84.47		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings,	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
			braid or net and machines for tufting.	
	84.48		Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).	
			-Auxiliary machinery for machines of headings 84.44, 84.45, 84.46 or 84.47 :	
		8448.11	--Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	CTSH or RVC (40)
		8448.19	--Other	CTSH or RVC (40)
		8448.20	-Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	CTH or RVC (40)
			-Parts and accessories of machines of heading 84.45 or of their auxiliary machinery :	
		8448.31	--Card clothing	CTH or RVC (40)
		8448.32	--Of machines for preparing textile fibres, other than card clothing	CTH or RVC (40)
		8448.33	--Spindles, spindle flyers, spinning rings and ring travellers	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		8448.39	--Other	CTH or RVC (40)
			-Parts and accessories of weaving machines (looms) or of their auxiliary machinery :	
		8448.42	--Reeds for looms, healds and heald-frames	CTH or RVC (40)
		8448.49	--Other	CTH or RVC (40)
			-Parts and accessories of machines of heading 84.47 or of their auxiliary machinery :	
		8448.51	--Sinkers, needles and other articles used in forming stitches	CTH or RVC (40)
		8448.59	--Other	CTH or RVC (40)
	84.49		Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	CTH or RVC (40)
	84.50		Household or laundry-type washing machines, including machines which both wash and dry.	
			-Machines, each of a dry linen capacity not exceeding 10 kg :	
		8450.11	--Fully-automatic machines	CTSH or RVC (40)
		8450.12	--Other machines, with built-in centrifugal drier	CTSH or RVC (40)
		8450.19	--Other	CTSH or RVC (40)
		8450.20	-Machines, each of a dry linen capacity exceeding 10 kg	CTSH or RVC (40)
		8450.90	-Parts	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	84.51		Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	
		8451.10	-Dry-cleaning machines	CTSH or RVC (40)
			-Drying machines :	
		8451.21	--Each of a dry linen capacity not exceeding 10 kg	CTSH or RVC (40)
		8451.29	--Other	CTSH or RVC (40)
		8451.30	-Ironing machines and presses (including fusing presses)	CTSH or RVC (40)
		8451.40	-Washing, bleaching or dyeing machines	CTSH or RVC (40)
		8451.50	-Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	CTSH or RVC (40)
		8451.80	-Other machinery	CTSH or RVC (40)
		8451.90	-Parts	CTH or RVC (40)
	84.52		Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.	
		8452.10	-Sewing machines of the household type	CTSH or RVC (40)
			-Other sewing machines :	

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		8452.21	--Automatic units	CTSH or RVC (40)
		8452.29	--Other	CTSH or RVC (40)
		8452.30	-Sewing machine needles	CTSH or RVC (40)
		8452.90	-Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	CTH or RVC (40)
	84.53		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.	
		8453.10	-Machinery for preparing, tanning or working hides, skins or leather	CTSH or RVC (40)
		8453.20	-Machinery for making or repairing footwear	CTSH or RVC (40)
		8453.80	-Other machinery	CTSH or RVC (40)
		8453.90	-Parts	CTH or RVC (40)
	84.54		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.	
		8454.10	-Converters	CTSH or RVC (40)
		8454.20	-Ingot moulds and ladles	CTSH or RVC (40)
		8454.30	-Casting machines	CTSH or RVC (40)
		8454.90	-Parts	CTH or RVC (40)
	84.55		Metal-rolling mills and rolls therefor.	
		8455.10	-Tube mills	CTSH or RVC (40)
			-Other rolling mills :	
		8455.21	--Hot or combination hot and cold	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		8455.22	--Cold	CTSH or RVC (40)
		8455.30	-Rolls for rolling mills	CTSH or RVC (40)
		8455.90	-Other parts	CTH or RVC (40)
	84.56		Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.	CTH or RVC (40)
	84.57		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.	CTH or RVC (40)
	84.58		Lathes (including turning centres) for removing metal.	CTH or RVC (40)
	84.59		Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.	CTH or RVC (40)
	84.60		Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	84.61		Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.	CTH or RVC (40)
	84.62		Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut to length lines) for working metal by bending, folding, straightening, flattening, shearing, punching or notching or nibling (excluding drawbenches); presses for working metal or metal carbides, not specified above.	CTH or RVC (40)
	84.63		Other machine-tools for working metal or cermets, without removing material.	CTH or RVC (40)
	84.64		Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass.	CTH or RVC (40)
	84.65		Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	84.66		Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand.	CTH or RVC (40)
	84.67		Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.	
			-Pneumatic :	
		8467.11	--Rotary type (including combined rotary-percussion)	CTSH or RVC (40)
		8467.19	--Other	CTSH or RVC (40)
			-With self-contained electric motor :	
		8467.21	--Drills of all kinds	CTSH or RVC (40)
		8467.22	--Saws	CTSH or RVC (40)
		8467.29	--Other	CTSH or RVC (40)
			-Other tools :	
		8467.81	--Chain saws	CTSH or RVC (40)
		8467.89	--Other	CTSH or RVC (40)
			-Parts :	
		8467.91	--Of chain saws	CTH or RVC (40)
		8467.92	--Of pneumatic tools	CTH or RVC (40)
		8467.99	--Other	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	84.68		Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.	
		8468.10	-Hand-held blow pipes	CTSH or RVC (40)
		8468.20	-Other gas-operated machinery and apparatus	CTSH or RVC (40)
		8468.80	-Other machinery and apparatus	CTSH or RVC (40)
		8468.90	-Parts	CTH or RVC (40)
	84.70		Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.	CTH or RVC (40)
	84.71		Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.	CTH or RVC (40)
	84.72		Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.	CTH or RVC (40)
	84.74		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.	
		8474.10	-Sorting, screening, separating or washing machines	CTSH or RVC (40)
		8474.20	-Crushing or grinding machines	CTSH or RVC (40)
			-Mixing or kneading machines :	
		8474.31	--Concrete or mortar mixers	CTSH or RVC (40)
		8474.32	--Machines for mixing mineral substances with bitumen	CTSH or RVC (40)
		8474.39	--Other	CTSH or RVC (40)
		8474.80	-Other machinery	CTSH or RVC (40)
		8474.90	-Parts	CTH or RVC (40)
	84.75		Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.	

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		8475.10	-Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	CTSH or RVC (40)
			-Machines for manufacturing or hot working glass or glassware :	
		8475.21	--Machines for making optical fibres and preforms thereof	CTSH or RVC (40)
		8475.29	--Other	CTSH or RVC (40)
		8475.90	-Parts	CTH or RVC (40)
	84.76		Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.	
			-Automatic beverage-vending machines :	
		8476.21	--Incorporating heating or refrigerating devices	CTSH or RVC (40)
		8476.29	--Other	CTSH or RVC (40)
			-Other machines :	
		8476.81	--Incorporating heating or refrigerating devices	CTSH or RVC (40)
		8476.89	--Other	CTSH or RVC (40)
		8476.90	-Parts	CTH or RVC (40)
	84.77		Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.	
		8477.10	-Injection-moulding machines	CTSH or RVC (40)
		8477.20	-Extruders	CTSH or RVC (40)
		8477.30	-Blow moulding machines	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		8477.40	-Vacuum moulding machines and other thermoforming machines	CTSH or RVC (40)
			-Other machinery for moulding or otherwise forming :	
		8477.51	--For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	CTSH or RVC (40)
		8477.59	--Other	CTSH or RVC (40)
		8477.80	-Other machinery	CTSH or RVC (40)
		8477.90	-Parts	CTH or RVC (40)
	84.78		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.	
		8478.10	-Machinery	CTSH or RVC (40)
		8478.90	-Parts	CTH or RVC (40)
	84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	
		8479.10	-Machinery for public works, building or the like	CTSH or RVC (40)
		8479.20	Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils	CTSH or RVC (40)
		8479.30	-Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	CTSH or RVC (40)
		8479.40	-Rope or cable-making machines	CTSH or RVC (40)
		8479.50	-Industrial robots, not elsewhere specified or included	CTSH or RVC (40)
		8479.60	-Evaporative air coolers	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
			-Passenger boarding bridges :	
		8479.71	--Of a kind used in airports	CTSH or RVC (40)
		8479.79	--Other	CTSH or RVC (40)
			-Other machines and mechanical appliances :	
		8479.81	--For treating metal, including electric wire coil-winders	CTSH or RVC (40)
		8479.82	--Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	CTSH or RVC (40)
		8479.83	Cold isostatic presses	CTSH or RVC (40)
		8479.89	--Other	CTSH or RVC (40)
		8479.90	-Parts	CTH or RVC (40)
	84.80		Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.	CTH or RVC (40)
	84.81		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.	
		8481.10	-Pressure-reducing valves	CTSH or RVC (40)
		8481.20	-Valves for oleohydraulic or pneumatic transmissions	CTSH or RVC (40)
		8481.30	-Check (nonreturn) valves	CTSH or RVC (40)
		8481.40	-Safety or relief valves	CTSH or RVC (40)
		8481.80	-Other appliances	CTSH or RVC (40)
		8481.90	-Parts	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	84.82		Ball or roller bearings.	
		8482.10	-Ball bearings	CTSH or RVC (40)
		8482.20	-Tapered roller bearings, including cone and tapered roller assemblies	CTSH or RVC (40)
		8482.30	-Spherical roller bearings	CTSH or RVC (40)
		8482.40	- Needle roller bearings, including cage and needle roller assemblies	CTSH or RVC (40)
		8482.50	- Other cylindrical roller bearings, including cage and roller assemblies	CTSH or RVC (40)
		8482.80	-Other, including combined ball/roller bearings	CTSH or RVC (40)
			-Parts :	
		8482.91	--Balls, needles and rollers	CTH or RVC (40)
		8482.99	--Other	CTH or RVC (40)
	84.83		Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).	CTSH or RVC (40)
	84.84		Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.	CTSH or RVC (40)
	84.85		Machines for additive manufacturing	

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		8485.10	- By metal deposit	CTSH or RVC (40)
		8485.20	- By plastics or rubber deposit	CTSH or RVC (40)
		8485.30	- By plaster, cement, ceramics or glass deposit	CTSH or RVC (40)
		8485.80	- Other	CTSH or RVC (40)
		8485.90	- Parts	CTH or RVC (40)
	84.86		Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.	
		8486.10	-Machines and apparatus for the manufacture of boules or wafers	CTSH or RVC (40)
		8486.20	-Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	CTSH or RVC (40)
		8486.30	-Machines and apparatus for the manufacture of flat panel displays	CTSH or RVC (40)
		8486.40	Machines and apparatus specified in Note 11 (C) to this Chapter	CTSH or RVC (40)
		8486.90	-Parts and accessories	CTH or RVC (40)
	84.87		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
85			Chapter 85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	
	85.01		Electric motors and generators (excluding generating sets).	CTH or RVC (40)
	85.02		Electric generating sets and rotary converters.	CTH or RVC (40)
	85.03		Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	CTH or RVC (40)
	85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.	
		8504.10	-Ballasts for discharge lamps or tubes	CTSH or RVC (40)
			-Liquid dielectric transformers :	
		8504.21	--Having a power handling capacity not exceeding 650 kVA	CTSH or RVC (40)
		8504.22	--Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	CTSH or RVC (40)
		8504.23	--Having a power handling capacity exceeding 10,000 kVA	CTSH or RVC (40)
			-Other transformers :	
		8504.31	--Having a power handling capacity not exceeding 1 kVA	CTSH or RVC (40)
		8504.32	--Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	CTSH or RVC (40)
		8504.33	--Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	CTSH or RVC (40)
		8504.34	--Having a power handling capacity exceeding 500 kVA	CTSH or RVC (40)
		8504.40	-Static converters	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		8504.50	-Other inductors	CTSH or RVC (40)
		8504.90	-Parts	CTH or RVC (40)
	85.05		Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.	
			-Permanent magnets and articles intended to become permanent magnets after magnetisation :	
		8505.11	--Of metal	CTSH or RVC (40)
		8505.19	--Other	CTSH or RVC (40)
		8505.20	-Electro-magnetic couplings, clutches and brakes	CTSH or RVC (40)
		8505.90	-Other, including parts	CTH or RVC (40)
	85.06		Primary cells and primary batteries.	
		8506.10	-Manganese dioxide	CTSH or RVC (40)
		8506.30	-Mercuric oxide	CTSH or RVC (40)
		8506.40	-Silver oxide	CTSH or RVC (40)
		8506.50	-Lithium	CTSH or RVC (40)
		8506.60	-Air-zinc	CTSH or RVC (40)
		8506.80	-Other primary cells and primary batteries	CTSH or RVC (40)
		8506.90	-Parts	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square).	CTSH; or RVC (30); or cell manufacture or cell activation
	85.08		Vacuum cleaners.	
			-With self-contained electric motor :	
		8508.11	--Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20ℓ	CTSH or RVC (40)
		8508.19	--Other	CTSH or RVC (40)
		8508.60	-Other vacuum cleaners	CTSH or RVC (40)
		8508.70	-Parts	CTH or RVC (40)
	85.09		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.	
		8509.40	-Food grinders and mixers; fruit or vegetable juice extractors	CTSH or RVC (40)
		8509.80	-Other appliances	CTSH or RVC (40)
		8509.90	-Parts	CTH or RVC (40)
	85.10		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.	
		8510.10	-Shavers	CTSH or RVC (40)
		8510.20	-Hair clippers	CTSH or RVC (40)
		8510.30	-Hair-removing appliances	CTSH or RVC (40)
		8510.90	-Parts	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	85.11		Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.	
		8511.10	-Sparking plugs	CTSH or RVC (40)
		8511.20	-Ignition magnetos; magneto-dynamos; magnetic flywheels	CTSH or RVC (40)
		8511.30	-Distributors; ignition coils	CTSH or RVC (40)
		8511.40	-Starter motors and dual-purpose starter-generators	CTSH or RVC (40)
		8511.50	-Other generators	CTSH or RVC (40)
		8511.80	-Other equipment	CTSH or RVC (40)
		8511.90	-Parts	CTH or RVC (40)
	85.12		Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.	
		8512.10	-Lighting or visual signalling equipment of a kind used on bicycles	CTSH or RVC (40)
		8512.20	-Other lighting or visual signalling equipment	CTSH or RVC (40)
		8512.30	-Sound signalling equipment	CTSH or RVC (40)
		8512.40	-Windscreen wipers, defrosters and demisters	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		8512.90	-Parts	CTH or RVC (40)
	85.13		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.	
		8513.10	-Lamps	CTSH or RVC (40)
		8513.90	-Parts	CTH or RVC (40)
	85.14		Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.	
		8514.11	Resistance heated furnaces and ovens: hot isostatic presses	CTSH or RVC (40)
		8514.19	Resistance heated furnaces and ovens: other	CTSH or RVC (40)
		8514.20	-Furnaces and ovens functioning by induction or dielectric loss	CTSH or RVC (40)
		8514.31	Other furnaces and ovens: electron beam furnaces	CTSH or RVC (40)
		8514.32	Other furnaces and ovens: plasma and vacuum arc furnaces	CTSH or RVC (40)
		8514.39	other	CTSH or RVC (40)
		8514.40	-Other equipment for the heat treatment of materials by induction or dielectric loss	CTSH or RVC (40)
		8514.90	-Parts	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	85.15		Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.	
			-Brazing or soldering machines and apparatus :	
		8515.11	--Soldering irons and guns	CTSH or RVC (40)
		8515.19	--Other	CTSH or RVC (40)
			-Machines and apparatus for resistance welding of metal :	
		8515.21	--Fully or partly automatic	CTSH or RVC (40)
		8515.29	--Other	CTSH or RVC (40)
			-Machines and apparatus for arc (including plasma arc) welding of metals :	
		8515.31	--Fully or partly automatic	CTSH or RVC (40)
		8515.39	--Other	CTSH or RVC (40)
		8515.80	-Other machines and apparatus	CTSH or RVC (40)
		8515.90	-Parts	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	
		8516.10	-Electric instantaneous or storage water heaters and immersion heaters	CTSH or RVC (40)
			-Electric space heating apparatus and electric soil heating apparatus :	
		8516.21	--Storage heating radiators	CTSH or RVC (40)
		8516.29	--Other	CTSH or RVC (40)
			-Electro-thermic hairdressing or hand-drying apparatus :	
		8516.31	--Hair dryers	CTSH or RVC (40)
		8516.32	--Other hair-dressing apparatus	CTSH or RVC (40)
		8516.33	--Hand-drying apparatus	CTSH or RVC (40)
		8516.40	-Electric smoothing irons	CTSH or RVC (40)
		8516.50	-Microwave ovens	CTSH or RVC (40)
		8516.60	-Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	CTSH or RVC (40)
			-Other electro-thermic appliances :	
		8516.71	--Coffee or tea makers	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		8516.72	--Toasters	CTSH or RVC (40)
		8516.79	--Other	CTSH or RVC (40)
		8516.80	-Electric heating resistors	CTSH or RVC (40)
		8516.90	-Parts	CTH or RVC (40)
	85.17		Telephone sets, including smartphones and other telephones for cellular networks or for other cellular wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28:	
			Telephone sets, including smartphones and other telephones for cellular networks or for other cellular wireless networks;	
		8517.11	--Line telephone sets with cordless handsets	CTSH or RVC (40)
		8517.13	smartphones	CTSH or RVC (40)
		8517.14	other telephones for cellular networks or for other wireless networks	CTSH or RVC (40)
		8517.18	--Other	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
			-Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :	
		8517.61	--Base stations	CTSH or RVC (40)
		8517.62	--Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	CTSH or RVC (40)
		8517.69	--Other	CTSH or RVC (40)
		8517.71	Parts : aerials and aerial reflectors of all kinds; parts suitable for use therewith	CTH or RVC (40)
		8517.79	Parts: other	CTSH or RVC (40)
	85.18		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio frequency electric amplifiers; electric sound amplifier sets.	
		8518.10	-Microphones and stands therefor	CTSH or RVC (40)
			-Loudspeakers, whether or not mounted in their enclosures :	
		8518.21	--Single loudspeakers, mounted in their enclosures	CTSH or RVC (40)
		8518.22	--Multiple loudspeakers, mounted in the same enclosure	CTSH or RVC (40)
		8518.29	--Other	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		8518.30	-Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	CTSH or RVC (40)
		8518.40	-Audio-frequency electric amplifiers	CTSH or RVC (40)
		8518.50	-Electric sound amplifier sets	CTSH or RVC (40)
		8518.90	-Parts	CTH or RVC (40)
	85.19		Sound recording or reproducing apparatus.	CTH or RVC (40)
	85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner.	CTH or RVC (40)
	85.22		Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.	CTH or RVC (40)
	85.23		Discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.	CTH or RVC (40)
	85.24		Flat panel display modules, whether or not incorporating touch-sensitive screens	CTH or RVC (40)
	85.25		Transmission apparatus for radiobroadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.	CTH or RVC (40)
	85.27		Reception apparatus for radiobroadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.	CTH or RVC (40)
	85.28		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.	CTH or RVC (40)
	85.29		Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28.	CTH or RVC (40)
	85.30		Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).	
		8530.10	-Equipment for railways or tramways	CTSH or RVC (40)
		8530.80	-Other equipment	CTSH or RVC (40)
		8530.90	-Parts	CTH or RVC (40)
	85.31		Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.	
		8531.10	-Burglar or fire alarms and similar apparatus	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		8531.20	-Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	CTSH or RVC (40)
		8531.80	-Other apparatus	CTSH or RVC (40)
		8531.90	-Parts	CTH or RVC (40)
	85.32		Electrical capacitors, fixed, variable or adjustable (pre-set).	
		8532.10	-Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	CTSH or RVC (40)
			-Other fixed capacitors :	
		8532.21	--Tantalum	CTSH or RVC (40)
		8532.22	--Aluminium electrolytic	CTSH or RVC (40)
		8532.23	--Ceramic dielectric, single layer	CTSH or RVC (40)
		8532.24	--Ceramic dielectric, multilayer	CTSH or RVC (40)
		8532.25	--Dielectric of paper or plastics	CTSH or RVC (40)
		8532.29	--Other	CTSH or RVC (40)
		8532.30	-Variable or adjustable (pre-set) capacitors	CTSH or RVC (40)
		8532.90	-Parts	CTH or RVC (40)
	85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors.	
		8533.10	-Fixed carbon resistors, composition or film types	CTSH or RVC (40)
			-Other fixed resistors :	
		8533.21	--For a power handling capacity not exceeding 20 W	CTSH or RVC (40)
		8533.29	--Other	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
			-Wirewound variable resistors, including rheostats and potentiometers :	
		8533.31	--For a power handling capacity not exceeding 20 W	CTSH or RVC (40)
		8533.39	--Other	CTSH or RVC (40)
		8533.40	-Other variable resistors, including rheostats and potentiometers	CTSH or RVC (40)
		8533.90	-Parts	CTH or RVC (40)
	85.34		Printed circuits.	CTH or RVC (40)
	85.35		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.	CTH or RVC (40)
	85.36		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	85.37		Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.	CTH or RVC (40)
	85.38		Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.	CTH or RVC (40)
	85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources.	
		8539.10	-Sealed beam lamp units	CTSH or RVC (40)
			-Other filament lamps, excluding ultra-violet or infra-red lamps :	
		8539.21	--Tungsten halogen	CTSH or RVC (40)
		8539.22	--Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	CTSH or RVC (40)
		8539.29	--Other	CTSH or RVC (40)
			-Discharge lamps, other than ultra-violet lamps :	
		8539.31	--Fluorescent, hot cathode	CTSH or RVC (40)
		8539.32	--Mercury or sodium vapour lamps; metal halide lamps	CTSH or RVC (40)
		8539.39	--Other	CTSH or RVC (40)
			-Ultra-violet or infra-red lamps; arc-lamps :	

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		8539.41	--Arc-lamps	CTSH or RVC (40)
		8539.49	--Other	CTSH or RVC (40)
		8539.50	- Light-emitting diode (LED) lamps	
		8539.51	Light-emitting diode (LED) light sources : light-emitting diode (LED) modules	CTSH or RVC (40)
		8539.52	Light-emitting diode (LED) light sources : light-emitting diode (LED) lamps	CTSH or RVC (40)
		8539.90	-Parts	CTH or RVC (40)
	85.40		Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).	
			-Cathode-ray television picture tubes, including video monitor cathode-ray tubes :	
		8540.11	--Colour	CTSH or RVC (40)
		8540.12	--Monochrome	CTSH or RVC (40)
		8540.20	-Television camera tubes; image converters and intensifiers; other photo-cathode tubes	CTSH or RVC (40)
		8540.40	-Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4mm :	CTSH or RVC (40)
		8540.60	-Other cathode-ray tubes	CTSH or RVC (40)
			-Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :	

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		8540.71	--Magnetrons	CTSH or RVC (40)
		8540.79	--Other	CTSH or RVC (40)
			-Other valves and tubes :	
		8540.81	--Receiver or amplifier valves and tubes	CTSH or RVC (40)
		8540.89	--Other	CTSH or RVC (40)
			-Parts :	
		8540.91	--Of cathode-ray tubes	CTH or RVC (40)
		8540.99	--Other	CTH or RVC (40)
	85.41		Semiconductor devices (for example diodes, transistors semiconductor transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals	
		8541.10	-Diodes, other than photosensitive or light-emitting diodes (LED)	CTSH or RVC (40)
			-Transistors, other than photosensitive transistors :	
		8541.21	--With a dissipation rate of less than 1 W	CTSH or RVC (40)
		8541.29	--Other	CTSH or RVC (40)
		8541.30	-Thyristors, diacs and triacs, other than photosensitive devices	CTSH or RVC (40)
		8541.41	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes (LED) : light emitting diodes (LED)	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		8541.42	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes (LED) : photovoltaic cells not assembled in modules or made up into panels	CTSH or RVC (40)
		8541.43	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes (LED) : photovoltaic cells assembled in modules or made up into panels	CTSH or RVC (40)
		8541.49	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes (LED) : other	CTSH or RVC (40)
		8541.50	-Other semiconductor devices	
		8541.51	Other semiconductor devices : semiconductor-based transducers	CTSH or RVC (40)
		8541.59	Other semiconductor devices : other	CTSH or RVC (40)
		8541.60	-Mounted piezo-electric crystals	CTSH or RVC (40)
		8541.90	-Parts	CTH or RVC (40)
	85.42		Electronic integrated circuits.	
			-Electronic integrated circuits :	
		8542.31	--Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	CTSH or RVC (40)
		8542.32	--Memories	CTSH or RVC (40)
		8542.33	--Amplifiers	CTSH or RVC (40)
		8542.39	--Other	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		8542.90	-Parts	CTH or RVC (40)
	85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	
		8543.10	-Particle accelerators	CTSH or RVC (40)
		8543.20	-Signal generators	CTSH or RVC (40)
		8543.30	-Machines and apparatus for electroplating, electrolysis or electrophoresis	CTSH or RVC (40)
		8543.40	Electronic cigarettes and similar personal electric vaporising devices	CTSH or RVC (40)
		8543.70	-Other machines and apparatus	CTSH or RVC (40)
		8543.90	-Parts	CTH or RVC (40)
	85.44		Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.	CTSH or RVC (40)
	85.45		Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.	CTH or RVC (40)
	85.46		Electrical insulators of any material.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	85.47		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.	CTH or RVC (40)
	85.48		Electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter	CTH or RVC (40)
	85.49		Electrical and electronic waste and scrap	CTH or RVC (40)
86			Chapter 86 Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	
	86.01		Rail locomotives powered from an external source of electricity or by electric accumulators.	CTH or RVC (40)
	86.02		Other rail locomotives; locomotive tenders.	CTH or RVC (40)
	86.03		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.	CTH or RVC (40)
	86.04		Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles).	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	86.05		Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	CTH or RVC (40)
	86.06		Railway or tramway goods vans and wagons, not self-propelled.	CTH or RVC (40)
	86.07		Parts of railway or tramway locomotives or rolling stock.	CTSH or RVC (40)
	86.08		Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	CTH or RVC (40)
	86.09		Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	CTH or RVC (40)
87			Chapter 87 Vehicles other than railway or tramway rolling stock, and parts and accessories thereof	
	87.01		Tractors (other than tractors of heading 87.09).	CTH or RVC (40)
	87.02		Motor vehicles for the transport of ten or more persons, including the driver.	CTH or RVC (40)
	87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	RVC (25)
	87.04		Motor vehicles for the transport of goods.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	87.05		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	CTH or RVC (40)
	87.06		Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	CTH or RVC (40)
	87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	CTH or RVC (40)
	87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	CTH or RVC (40)
	87.09		Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.	
			-Vehicles :	
		8709.11	--Electrical	CTSH or RVC (40)
		8709.19	--Other	CTSH or RVC (40)
		8709.90	-Parts	CTH or RVC (40)
	87.10		Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	CTH or RVC (40)
	87.12		Bicycles and other cycles (including delivery tricycles), not motorised.	CTH or RVC (40)
	87.13		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.	CTH or RVC (40)
	87.14		Parts and accessories of vehicles of headings 87.11 to 87.13.	CTH or RVC (40)
	87.15		Baby carriages and parts thereof.	CTH or RVC (40)
	87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	
		8716.10	-Trailers and semi-trailers of the caravan type, for housing or camping	CTSH or RVC (40)
		8716.20	-Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	CTSH or RVC (40)
			-Other trailers and semi-trailers for the transport of goods :	
		8716.31	--Tanker trailers and tanker semi-trailers	CTSH or RVC (40)
		8716.39	--Other	CTSH or RVC (40)
		8716.40	-Other trailers and semi-trailers	CTSH or RVC (40)
		8716.80	-Other vehicles	CTSH or RVC (40)
		8716.90	-Parts	CTH or RVC (40)
88			Chapter 88 Aircraft, spacecraft, and parts thereof	CTH or RVC (40)
89			Chapter 89 Ships, boats and floating structures	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
90			Chapter 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	
	90.01		Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.	CTH or RVC (40)
	90.02		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.	CTH or RVC (40)
	90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof.	
			-Frames and mountings :	
		9003.11	--Of plastics	CTSH or RVC (40)
		9003.19	--Of other materials	CTSH or RVC (40)
		9003.90	-Parts	CTH or RVC (40)
	90.04		Spectacles, goggles and the like, corrective, protective or other.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	90.05		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.	
		9005.10	-Binoculars	CTSH or RVC (40)
		9005.80	-Other instruments	CTSH or RVC (40)
		9005.90	-Parts and accessories (including mountings)	CTH or RVC (40)
	90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.	
		9006.30	-Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	CTSH or RVC (40)
		9006.40	-Instant print cameras	CTSH or RVC (40)
			-Other cameras :	
		9006.53	--Other, for roll film of a width of 35 mm	CTSH or RVC (40)
		9006.59	--Other	CTSH or RVC (40)
			-Photographic flashlight apparatus and flashbulbs :	
		9006.61	--Discharge lamp (“electronic”) flashlight apparatus	CTSH or RVC (40)
		9006.69	--Other	CTSH or RVC (40)
			-Parts and accessories :	
		9006.91	--For cameras	CTH or RVC (40)
		9006.99	--Other	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	
		9007.10	-Cameras	CTSH or RVC (40)
		9007.20	-Projectors	CTSH or RVC (40)
			-Parts and accessories :	
		9007.91	--For cameras	CTH or RVC (40)
		9007.92	--For projectors	CTH or RVC (40)
	90.08		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.	
		9008.50	-Projectors, enlargers and reducers	CTSH or RVC (40)
		9008.90	-Parts and accessories	CTH or RVC (40)
	90.10		Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.	
		9010.10	-Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	CTSH or RVC (40)
		9010.50	-Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	CTSH or RVC (40)
		9010.60	-Projection screens	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		9010.90	-Parts and accessories	CTH or RVC (40)
	90.11		Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.	
		9011.10	-Stereoscopic microscopes	CTSH or RVC (40)
		9011.20	-Other microscopes, for photomicrography, cinephotomicrography or microprojection	CTSH or RVC (40)
		9011.80	-Other microscopes	CTSH or RVC (40)
		9011.90	-Parts and accessories	CTH or RVC (40)
	90.12		Microscopes other than optical microscopes; diffraction apparatus.	
		9012.10	-Microscopes other than optical microscopes; diffraction apparatus	CTSH or RVC (40)
		9012.90	-Parts and accessories	CTH or RVC (40)
	90.13		Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter.	
		9013.10	-Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	CTSH or RVC (40)
		9013.20	-Lasers, other than laser diodes	CTSH or RVC (40)
		9013.80	-Other devices, appliances and instruments	CTSH or RVC (40)
		9013.90	-Parts and accessories	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	90.14		Direction finding compasses; other navigational instruments and appliances.	
		9014.10	-Direction finding compasses	CTSH or RVC (40)
		9014.20	-Instruments and appliances for aeronautical or space navigation (other than compasses)	CTSH or RVC (40)
		9014.80	-Other instruments and appliances	CTSH or RVC (40)
		9014.90	-Parts and accessories	CTH or RVC (40)
	90.15		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.	
		9015.10	-Rangefinders	CTSH or RVC (40)
		9015.20	-Theodolites and tachymeters (tacheometers)	CTSH or RVC (40)
		9015.30	-Levels	CTSH or RVC (40)
		9015.40	-Photogrammetrical surveying instruments and appliances	CTSH or RVC (40)
		9015.80	-Other instruments and appliances	CTSH or RVC (40)
		9015.90	-Parts and accessories	CTH or RVC (40)
	90.16		Balances of a sensitivity of 5 cg or better, with or without weights.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	90.17		Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.	
		9017.10	-Drafting tables and machines, whether or not automatic	CTSH or RVC (40)
		9017.20	-Other drawing, marking-out or mathematical calculating instruments	CTSH or RVC (40)
		9017.30	-Micrometers, callipers and gauges	CTSH or RVC (40)
		9017.80	-Other instruments	CTSH or RVC (40)
		9017.90	-Parts and accessories	CTH or RVC (40)
	90.18		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.	CTSH or RVC (40)
	90.19		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.	CTH or RVC (40)
	90.20		Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	90.21		Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.	
		9021.10	-Orthopaedic or fracture appliances	CTSH or RVC (40)
			-Artificial teeth and dental fittings :	
		9021.21	--Artificial teeth	CTSH or RVC (40)
		9021.29	--Other	CTSH or RVC (40)
			-Other artificial parts of the body :	
		9021.31	--Artificial joints	CTSH or RVC (40)
		9021.39	--Other	CTSH or RVC (40)
		9021.40	-Hearing aids, excluding parts and accessories	CTSH or RVC (40)
		9021.50	-Pacemakers for stimulating heart muscles, excluding parts and accessories	CTSH or RVC (40)
		9021.90	-Other	CTH or RVC (40)
	90.22		Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
			-Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :	
	90.23	9023.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	CTH or RVC (40)
	90.24		Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).	
		9024.10	-Machines and appliances for testing metals	CTSH or RVC (40)
		9024.80	-Other machines and appliances	CTSH or RVC (40)
		9024.90	-Parts and accessories	CTH or RVC (40)
	90.25		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.	
			-Thermometers and pyrometers, not combined with other instruments :	
		9025.11	--Liquid-filled, for direct reading	CTSH or RVC (40)
		9025.19	--Other	CTSH or RVC (40)
		9025.80	-Other instruments	CTSH or RVC (40)
		9025.90	-Parts and accessories	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	90.26		Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.	
		9026.10	-For measuring or checking the flow or level of liquids	CTSH or RVC (40)
		9026.20	-For measuring or checking pressure	CTSH or RVC (40)
		9026.80	-Other instruments or apparatus	CTSH or RVC (40)
		9026.90	-Parts and accessories	CTH or RVC (40)
	90.27		Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.	
		9027.10	-Gas or smoke analysis apparatus	CTSH or RVC (40)
		9027.20	-Chromatographs and electrophoresis instruments	CTSH or RVC (40)
		9027.30	-Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	CTSH or RVC (40)
		9027.50	-Other instruments and apparatus using optical radiations (UV, visible, IR)	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
			- Other instruments and apparatus :	
		9027.81	-- Mass spectrometers	CTSH or RVC (40)
		9027.89	-- Other	CTSH or RVC (40)
		9027.90	-Microtomes; parts and accessories	CTH or RVC (40)
	90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.	
		9028.10	-Gas meters	CTSH or RVC (40)
		9028.20	-Liquid meters	CTSH or RVC (40)
		9028.30	-Electricity meters	CTSH or RVC (40)
		9028.90	-Parts and accessories	CTH or RVC (40)
	90.29		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.	
		9029.10	-Revolution counters, production counters, taximeters, mileometers, pedometers and the like	CTSH or RVC (40)
		9029.20	-Speed indicators and tachometers; stroboscopes	CTSH or RVC (40)
		9029.90	-Parts and accessories	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	90.30		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.	
		9030.10	-Instruments and apparatus for measuring or detecting ionising radiations	CTSH or RVC (40)
		9030.20	-Oscilloscopes and oscillographs	CTSH or RVC (40)
			-Other instruments and apparatus, for measuring or checking voltage, current, resistance or power :	
		9030.31	--Multimeters without a recording device	CTSH or RVC (40)
		9030.32	--Multimeters with a recording device	CTSH or RVC (40)
		9030.33	--Other, without a recording device	CTSH or RVC (40)
		9030.39	--Other, with a recording device	CTSH or RVC (40)
		9030.40	-Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	CTSH or RVC (40)
			-Other instruments and apparatus :	
		9030.82	for measuring or checking semiconductor wafers or devices (including integrated circuits)	CTSH or RVC (40)
		9030.84	--Other, with a recording device	CTSH or RVC (40)
		9030.89	--Other	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		9030.90	-Parts and accessories	CTH or RVC (40)
	90.31		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.	
		9031.10	-Machines for balancing mechanical parts	CTSH or RVC (40)
		9031.20	-Test benches	CTSH or RVC (40)
			-Other optical instruments and appliances :	
		9031.41	for inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	CTSH or RVC (40)
		9031.49	--Other	CTSH or RVC (40)
		9031.80	-Other instruments, appliances and machines	CTSH or RVC (40)
		9031.90	-Parts and accessories	CTH or RVC (40)
	90.32		Automatic regulating or controlling instruments and apparatus.	
		9032.10	-Thermostats	CTSH or RVC (40)
		9032.20	-Manostats	CTSH or RVC (40)
			-Other instruments and apparatus :	
		9032.81	--Hydraulic or pneumatic	CTSH or RVC (40)
		9032.89	--Other	CTSH or RVC (40)
		9032.90	-Parts and accessories	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	90.33		Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	CTH or RVC (40)
91			Chapter 91 Clocks and watches and parts thereof	CTH or RVC (40)
92			Chapter 92 Musical instruments; parts and accessories of such articles	CTH or RVC (40)
93			Chapter 93 Arms and ammunition; parts and accessories thereof	CTH or RVC (40)
94			Chapter 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaries and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	
	94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	
		9401.10	-Seats of a kind used for aircraft	CTSH or RVC (40)
		9401.20	-Seats of a kind used for motor vehicles	CTSH or RVC (40)
		9401.30	-Swivel seats with variable height adjustment	CTSH or RVC (40)
		9401.31	Swivel seats with variable height adjustment : of wood	CTSH or RVC (40)
		9401.39	Swivel seats with variable height adjustment : other	CTSH or RVC (40)
		9401.41	Seats other than garden seats or camping equipment, convertible into beds : of wood	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		9401.49	Seats other than garden seats or camping equipment, convertible into beds : other	CTSH or RVC (40)
			-Seats of cane, osier, bamboo or similar materials :	
		9401.52	--Of bamboo	CTSH or RVC (40)
		9401.53	--Of rattan	CTSH or RVC (40)
		9401.59	--Other	CTSH or RVC (40)
			-Other seats, with wooden frames :	
		9401.61	--Upholstered	CTSH or RVC (40)
		9401.69	--Other	CTSH or RVC (40)
			-Other seats, with metal frames :	
		9401.71	--Upholstered	CTSH or RVC (40)
		9401.79	--Other	CTSH or RVC (40)
		9401.80	-Other seats	CTSH or RVC (40)
		9401.90	-Parts	
		9401.91	Parts: of wood	CTH or RVC (40)
		9401.99	Parts: other	CTH or RVC (40)
	94.02		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.	CTH or RVC (40)
	94.03		Other furniture and parts thereof.	
		9403.10	-Metal furniture of a kind used in offices	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		9403.20	-Other metal furniture	CTSH or RVC (40)
		9403.30	-Wooden furniture of a kind used in offices	CTSH or RVC (40)
		9403.40	-Wooden furniture of a kind used in the kitchen	CTSH or RVC (40)
		9403.50	-Wooden furniture of a kind used in the bedroom	CTSH or RVC (40)
		9403.60	-Other wooden furniture	CTSH or RVC (40)
		9403.70	-Furniture of plastics	CTSH or RVC (40)
			-Furniture of other materials, including cane, osier, bamboo or similar materials :	
		9403.82	--Of bamboo	CTSH or RVC (40)
		9403.83	--Of rattan	CTSH or RVC (40)
		9403.89	--Other	CTSH or RVC (40)
		9403.90	-Parts	
		9403.91	Parts: of wood	CTH or RVC (40)
		9403.99	Parts other	CTH or RVC (40)
	94.04		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	94.05		Luminaries 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.	
			Chandeliers and Other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	
		9405.11	: designed for use solely with light-emitting diode (LED) light sources	CTSH or RVC (40)
		9405.19	: other	CTSH or RVC (40)
			-Electric table, desk, bedside or floor-standing lamps	
		9405.21	: designed for use solely with light-emitting diode (LED) light sources	CTSH or RVC (40)
		9405.29	: other	CTSH or RVC (40)
			-Lighting sets of a kind used for Christmas trees	
		9405.31	: designed for use solely with light-emitting diode (LED) light sources	CTSH or RVC (40)
		9405.39	: other	CTSH or RVC (40)
			Other electric luminaries and lighting fittings	
		9405.41	: photovoltaic, designed for use solely with light-emitting diode (LED) light sources	CTSH or RVC (40)
		9405.42	: other, designed for use solely with light-emitting diode (LED) light sources	CTSH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
		9405.49	: other	CTSH or RVC (40)
		9405.50	-Non-electrical lamps and lighting fittings	CTSH or RVC (40)
			-Illuminated signs, illuminated nameplates and the like	
		9405.61	: designed for use solely with light-emitting diode (LED) light sources	CTSH or RVC (40)
		9405.69	: other	CTSH or RVC (40)
			-Parts :	
		9405.91	--Of glass	CTH or RVC (40)
		9405.92	--Of plastics	CTH or RVC (40)
		9405.99	--Other	CTH or RVC (40)
	94.06	-	Prefabricated buildings.	CTH or RVC (40)
95			Chapter 95 Toys, games and sports requisites; parts and accessories thereof	CTH or RVC (40)
96			Chapter 96 Miscellaneous manufactured articles	
	96.01		Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	96.02		Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.	CTH or RVC (40)
	96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).	CTH or RVC (40)
	96.04		Hand sieves and hand riddles.	CTH or RVC (40)
	96.05		Travel sets for personal toilet, sewing or shoe or clothes cleaning.	
	96.06		Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.	CTH or RVC (40)
	96.07		Slide fasteners and parts thereof.	
			-Slide fasteners :	
		9607.11	--Fitted with chain scoops of base metal	CTSH or RVC (40)
		9607.19	-Other	CTSH or RVC (40)
		9607.20	-Parts	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	96.08		Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.	
		9608.10	-Ball point pens	CTSH or RVC (40)
		9608.20	-Felt tipped and other porous-tipped pens and markers	CTSH or RVC (40)
		9608.30	-Fountain pens, stylograph pens and other pens	CTSH or RVC (40)
		9608.40	-Propelling or sliding pencils	CTSH or RVC (40)
		9608.50	-Sets of articles from two or more of the foregoing subheadings	CTH or RVC (40)
		9608.60	-Refills for ball point pens, comprising the ball point and ink-reservoir	CTH or RVC (40)
			-Other :	
		9608.91	--Pen nibs and nib points	CTH or RVC (40)
		9608.99	--Other	CTH or RVC (40)
	96.09		Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.	
		9609.10	Pencils and crayons, with leads encased in a sheath	CTSH or RVC (40)
		9609.20	-Pencil leads, black or coloured	CTH or RVC (40)
		9609.90	-Other	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	96.10		Slates and boards, with writing or drawing surfaces, whether or not framed.	CTH or RVC (40)
	96.11		Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	CTH or RVC (40)
	96.12		Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.	CTH or RVC (40)
	96.13		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	
		9613.10	-Pocket lighters, gas fuelled, non-refillable	CTSH or RVC (40)
		9613.20	-Pocket lighters, gas fuelled, refillable	CTSH or RVC (40)
		9613.80	-Other lighters	CTSH or RVC (40)
		9613.90	-Parts	CTH or RVC (40)
	96.14		Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	CTH or RVC (40)
	96.15		Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.	CTH or RVC (40)

Chapter	Heading	Subheading	Description	Product Specific Rule of Origin (HS2022)
	96.16		Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.	CTH or RVC (40)
97			Chapter 97 Works of art, collectors' pieces and antiques	CTH or RVC (40)

ANNEX 3-B

CERTIFICATE OF ORIGIN

1. Exporter's Name, Address, Country 2. (Optional) Producer's Name, Address, Country 3. Consignee's Name and Address		CERTIFICATE NO. <p align="center"><u>NEW ZEALAND – UNITED ARAB EMIRATES COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT</u></p> <p align="center"><u>CERTIFICATE OF ORIGIN</u></p> <p align="center">Issued in _____ (Country)</p> See Overleaf Notes		
4. (As far as known) Means of transport and route Shipment Date: Vessel's Name / Aircraft, etc. Port of Export: Port of Destination:		5. <input type="checkbox"/> Third party invoice (Name and Address)		
		6. Observations		
7. Item number	8. Marks and numbers on packages; Number and kind of packages; description of goods;	9. Origin Criteria	10. Gross Weight, Quantity	11. Number and date of invoices
12. Declaration by the exporter The Undersigned hereby declares that they have read the instructions for filling out this certificate and that the goods comply with the origin requirements specified in this Agreement. Date <p align="center">Stamp and Signature</p>		13. Certification We hereby certify the authenticity of this certificate and that it was issued in accordance with the provisions of the Agreement. <div style="border: 1px solid green; padding: 5px; width: fit-content; margin: 10px auto;"> Signature and Stamp </div> <div style="border: 1px solid green; padding: 5px; width: fit-content; margin: 10px auto; color: red;"> [QR Code or Website] </div> <p align="center">..... Date, signature and stamp of Competent Authority</p>		

OVERLEAF NOTES

Box 1: State the name and address (including the country) of the exporter.

Box 2: Provide the producer of the goods (name and country). If the producer and the exporter are the same, complete box with the details as on Box 1. If the exporter or the producer wishes this information to be confidential, then it is acceptable to state “Available to the competent authority or authorised body upon request”.

Box 3: State the name and address of the consignee.

Box 4: Provided it is known, complete the means of transport and route and specify the departure date, transport vehicle No., port of loading and discharge.

Box 5: Third party invoice: In the case where invoices are issued by a third party, the “third party invoice” box should be ticked (✓) and, if known, information, such as the name and address of the company issuing the invoice shall be indicated.

Box 6. Observations: This box shall bear observations made by the country of exportation, for example:

“Issued retrospectively”: in exceptional cases where a Certificate of Origin has not been issued prior to or at the time of shipment or the Certificate of Origin may be issued retroactively, in accordance with paragraph 2 of Article 3.25

“Certified True Copy”: in case of loss or destruction of the original COO as per article 3.26

“Replacement”: in case of issuing a new Certificate of Origin to replace an erroneous one, in accordance with Article 3.28, indicate the number of the previous Certificate of Origin.

Box 7: State the item number.

Box 8: Provide a full description of each good. The description should be sufficiently detailed to enable the products to be identified by the Customs Officers examining them; this should include the HS Code at the 6 digit level, a brief description of the goods, and any shipping Marks and numbers on the packages. If the HS Code is given in more than 6 digits, only the first 6 digits will be taken into consideration.

Box 9: For exports from one Party to the other Party to be eligible for preferential treatment the exporter must indicate in Box 9 of this form the origin criteria on the basis of which he claims that his goods qualify for preferential treatment, in the manner shown in the following table:

Origin Criteria	Insert into Box 9:
(a) Goods wholly obtained or produced in the country of exportation consistent with Article 3.2(a)	“WO”
(b) Goods produced exclusively from originating materials consistent with Article 3.2(b)	“PE”
(c) Goods satisfying a product specific rule in Annex 3-A as provided for in Article 3.2(c). Note: The specific rule that has been met needs to be indicated: <ul style="list-style-type: none"> • Change in Tariff Classification • Regional Value Content • Process Rule 	“CTC” “RVC” “PR”

Box 10: Gross weight in kilograms should be shown here. Other units of measurement e.g. volume or number of items which would indicate exact quantities may be used when customary.

Box 11: Invoice number and date of invoices should be shown here.

Box 12: This box must be completed, signed, and dated by the exporter. Insert the place and date of signature.

Box 13: This box must be completed, signed, dated, and stamped by an authorised person of the competent authority.

ANNEX 3-C
ORIGIN DECLARATION PURSUANT TO ARTICLE 3.23

The exporter of the products covered by this document (customs authority or competent authority authorisation No ¹) declares that, except where otherwise clearly indicated, these products are of preferential origin in accordance with the rules of origin of the UAE - New Zealand CEPA and that the origin criteria met is

Place and Date

Signature of the Exporter (in addition the name of the person signing the declaration has to be indicated in clear script)

¹ The authorization number of the approved exporter must be entered in this space.

CHAPTER 4
CUSTOMS PROCEDURES AND TRADE FACILITATION

ARTICLE 4.1
Definitions

For the purposes of this Chapter, the following definitions shall mean:

customs law means provisions implemented by legislation or regulation, administered or enforced by the customs authority of a Party, concerning the importation, exportation, and transit of goods, as well as any other customs procedure including those relating to customs duties, taxes or any other charges collected by the customs authority of a Party, or measures for prohibition, restriction, or control enforced by the customs authorities; and

customs procedure means the measures applied by the customs authority of a Party to goods and to the means of transport that are subject to its customs law.

ARTICLE 4.2
Objectives

The objectives of this Chapter are to:

- (a) promote trade facilitation for goods traded between the Parties while ensuring effective customs controls, taking into account the evolution of trade practices;
- (b) ensure predictability, consistency and transparency in the application of customs law and customs procedures of the Parties;
- (c) promote efficient administration of customs procedures, and the expeditious clearance of goods;
- (d) simplify customs procedures of the Parties and harmonise them to the extent possible with relevant international standards; and
- (e) promote co-operation between the customs authorities of the Parties.

ARTICLE 4.3
Scope

This Chapter shall apply, in accordance with the Parties' respective customs laws and procedures, to customs procedures applied to goods traded between the Parties.

ARTICLE 4.4
General Provisions

1. Parties agree that their customs laws and customs procedures, and their application, shall be transparent, non-discriminatory, consistent and avoid unnecessary procedural obstacles to trade.
2. Customs procedures of the Parties shall conform, where possible, to the standards and recommended practices of the WCO and other relevant international agreements to which the Parties are party.
3. The customs authority of each Party shall periodically review its customs procedures with a view to their further simplification and development to facilitate bilateral trade.

ARTICLE 4.5
Publication and Availability of Information

1. Each Party shall ensure that its relevant laws, regulations, guidelines, procedures, and administrative rulings governing customs matters are promptly published in a non-discriminatory and easily accessible manner including, to the extent possible, on the Internet in the English language.
2. Each Party shall designate, establish, and maintain one or more inquiry points to address inquiries from interested persons pertaining to customs matters, and shall make available publicly, through electronic means, information concerning procedures for making such inquiries.
3. Nothing in this Chapter shall require any Party to publish law enforcement procedures or internal operational guidelines, including those related to conducting risk analysis and targeting methodologies.
4. Each Party shall, to the extent practicable, and in a manner consistent with its domestic law, ensure that new or amended laws and regulations of general application related to customs matters are published, or information on them made otherwise publicly available, as early as possible before their entry into force, so that interested parties have the opportunity to become acquainted with the new or amended laws and regulations. Such information and publications shall, to the extent possible, be available in the English language.
5. Where appropriate, the following may be excluded from paragraphs 1 and 4:
 - (a) changes to duty rates or tariff rates;
 - (b) measures that have a relieving effect;

- (c) measures that may be undermined as a result of compliance with paragraphs 1 and 4;
- (d) measures applied in urgent circumstances; or
- (e) minor changes to domestic law.

ARTICLE 4.6 **Risk Management**

The Parties shall adopt a risk management approach in its customs activities in order to facilitate the clearance of low-risk consignments, while focusing its inspection activities on high-risk goods.

ARTICLE 4.7 **Paperless Communications**

1. For the purposes of facilitating bilateral exchange of international trade data and expediting procedures for the release of goods, the Parties shall provide an electronic environment that supports business transactions between their respective customs authorities and their trading entities.
2. The Parties shall exchange views and information on realising and promoting paperless communications between their respective customs authorities and their trading entities.
3. The respective customs authorities of the Parties, in implementing initiatives which provide for the use of paperless communications, shall take into account the methodologies agreed at the WCO and other appropriate international fora.
4. The Parties shall cooperate bilaterally and in international fora to enhance acceptance of electronic versions of trade administration documents.

ARTICLE 4.8 **Single Window**

1. Each Party shall endeavour to implement and promote its single window, enabling traders to submit documentation or data requirements for importation, exportation, or transit of goods through a single-entry point to the participating authorities or agencies. The Parties shall endeavour to work on the interoperability between their single windows.
2. In cases where documentation or data requirements have already been received through the single window, the same documentation or data requirements shall not be

requested by participating authorities or agencies except in urgent circumstances and other limited exceptions which are made public.

3. Each Party shall adopt or maintain procedures to determine duties and taxes upon the submission of the customs declaration through the single window and to allow collection of payment electronically upon approval of the customs declaration.

ARTICLE 4.9 **Advance Rulings**

1. Each Party shall provide for the issuance of an advance ruling, prior to the importation of a good into its territory, to an importer in its territory or to an exporter or producer (the applicant) in the territory of the other Party.

2. For the purposes of paragraph 1, each Party shall issue a ruling within a reasonable time-bound manner from the date of receipt of a complete application for an advance ruling, in accordance with its domestic laws and procedures, with regard to:

- (a) the tariff classification of the good;
- (b) whether the good qualifies as an originating good;
- (c) the appropriate method or criteria, and the application thereof, to be used for determining the customs value under a particular set of facts in accordance with the Customs Valuation Agreement; and
- (d) other matters as agreed by the Parties.

3. A Party may request that the applicant provide additional information at any time during the course of an evaluation of an application for an advance ruling, which may include a sample of the good, necessary to evaluate the request.

4. A Party shall apply an advance ruling issued by it under paragraph 1 on the date that the ruling is issued, or on a later date specified in the ruling, and that ruling shall remain in effect for a reasonable period of time and in accordance with the domestic laws and procedures on advanced rulings unless the advance ruling is modified or revoked.

5. An advance ruling issued by the Party shall be binding only to the applicant to whom the ruling is issued, and to the Party that issued it in respect of that applicant.

6. A Party may decline to issue an advance ruling if the facts and circumstances forming the basis of the advance ruling are the subject of a post clearance audit or an administrative or judicial review or appeal. A Party that declines to issue an advance ruling shall promptly notify the applicant in writing, setting out the relevant facts and circumstances and the basis for its decision.

7. The importing Party may modify or revoke an advance ruling:
 - (a) if the ruling was based on incomplete, incorrect, false, or misleading information, or an error of fact;
 - (b) if there is a change in the material facts or circumstances on which the ruling was based;
 - (c) to conform with a modification of this Agreement;
 - (d) to conform with a judicial decision or a change in its domestic law; or
 - (e) if the applicant has not acted in accordance with the rulings' terms and conditions.
8. A Party shall provide written notice to the applicant explaining its decision to revoke or modify the advance ruling issued to the applicant.
9. A Party shall provide that any modification or revocation of an advance ruling shall be effective on the date on which the modification or revocation is issued, or on such later date as may be specified therein. A Party may only modify or revoke an advance ruling with retroactive effect if the ruling was based on incomplete, incorrect, false, or misleading information provided by the applicant, or the applicant has not acted in accordance with its terms and conditions.
10. The issuing Party may postpone the effective date of the modification or revocation of an advance ruling for a reasonable period of time, and in accordance with each Party's national procedures on advance rulings, where the person to whom the advance ruling was issued demonstrates that they have relied in good faith to their detriment on that ruling.

ARTICLE 4.10 **Penalties**

1. Each Party shall maintain measures that allow for the imposition of penalties for breaches of its customs law or procedure.
2. Each Party shall ensure that penalties issued for a breach of a customs law or procedure are imposed only on the person responsible for the breach under its laws.
3. Each Party shall ensure that the penalty imposed by its customs authority is dependent on the facts and circumstances of the case and is commensurate with the degree and severity of the breach.
4. Each Party shall ensure that it maintains measures to avoid conflicts of interest in the assessment and collection of penalties and duties. No portion of the remuneration

of a government official shall be calculated as a fixed portion or percentage of any penalties or duties assessed or collected.

5. Each Party is encouraged to require its customs authority, when imposing a penalty for a breach of its customs law or procedures, to consider as a potential mitigating factor the voluntary disclosure of the breach prior to its discovery by the customs administration.

6. Each Party shall ensure that if a penalty is imposed by its customs authority for a breach of its customs law or procedures, an explanation in writing is provided to the person upon whom the penalty is imposed specifying the nature of the breach and the law, regulation or procedure used for determining the penalty amount.

ARTICLE 4.11 **Release of Goods**

1. Each Party shall adopt or maintain simplified customs procedures for the efficient release of goods in order to facilitate trade.

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

- (a) provide for the immediate release of goods upon receipt of the customs declaration and fulfillment of all applicable requirements and procedures;¹
- (b) provide for the electronic submission and processing of documentation and data, including manifests, prior to the arrival of the goods to expedite the release of goods on arrival;
- (c) allow goods to be released at the place of arrival without requiring temporary transfer to warehouses or other facilities;
- (d) where practicable, require that the importer be informed if a Party does not promptly release goods, including, to the extent permitted by its law, the reasons why the goods are not released and which border agency, if not the customs authority, has withheld release of the goods; and
- (e) allow for the release of goods prior to the final determination of customs duties, taxes, fees, and charges, if that determination is not done prior to, or promptly upon arrival, and provided that all other regulatory requirements have been met. Before releasing the goods, a Party may require that an importer provides sufficient security in the form of a surety, a deposit, or some other appropriate instrument.

¹ For greater certainty, the immediate release of goods is to be provided within a period no greater than that required to ensure compliance with its customs laws and not exceeding 48 hours from arrival.

3. If a Party allows for the release of goods conditional on a security in accordance with subparagraph 2(e), it shall adopt or maintain procedures that:

- (a) to the extent practicable, ensure that the amount of any security is no greater than that required to ensure that obligations arising from the importation of the goods will be fulfilled; and
- (b) ensure that any security is discharged as soon as possible after its customs authority is satisfied that the obligations arising from the importation of the goods have been fulfilled.

4. Nothing in this Article requires a Party to release a good if the requirements for release have not been met nor prevents a Party from liquidating a security deposit in accordance with its law.

5. Each Party may allow, to the extent practicable and in accordance with its customs laws, goods intended for import to be moved within its territory under the applicable regulatory requirements from the point of entry to another customs site within the territory of the Party where the goods are intended to be released.

ARTICLE 4.12 **Express Shipments**

1. Each Party shall adopt or maintain customs procedures allowing for the expedited release of, at least, those goods entered through air cargo facilities while maintaining appropriate customs control and selection. These procedures shall:

- (a) provide for information necessary to release an express shipment to be submitted and processed before the shipment arrives;
- (b) allow a single submission of information covering all goods contained in an express shipment, such as a manifest, through, if possible, electronic means²;
- (c) to the extent possible, provide for the release of certain goods with a minimum of documentation;
- (d) under normal circumstances, provide for express shipments to be released immediately after submission of the necessary customs documents, provided the shipment has arrived;
- (e) apply to shipments of any weight or value recognizing that a Party may require formal entry procedures as a condition for release, including declaration and supporting documentation and payment of customs duties, based on the good's weight or value; and

² For greater certainty, additional documents may be required as a condition for release.

- (f) provide that, under normal circumstances, no customs duties will be assessed on express shipments valued at or below a fixed amount set under the Party's law.³
2. In cases where a Party has an existing procedure that provides the treatment in paragraph 1, this provision does not require that Party to introduce separate expedited release procedures.

ARTICLE 4.13 **Perishable Goods**

1. For the purposes of this Article, perishable goods are goods that rapidly decay due to their natural characteristics, in particular in the absence of appropriate storage conditions.
2. In addition to Article 4.11 and with a view to preventing avoidable loss or deterioration of perishable goods, each Party shall, provided that all necessary requirements have been met:
- (a) provide, in normal circumstances, for perishable goods to be released in the shortest time possible⁴;
 - (b) release perishable goods outside the business hours of its customs authority in exceptional circumstances, if it would be appropriate to do so; and
 - (c) give appropriate priority to perishable goods when scheduling any examinations that may be required.
3. Each Party shall either arrange, or allow an importer to arrange, for the proper storage of perishable goods pending their release. Each Party may require that any storage facilities arranged by the importer be approved or designated by its relevant authorities. Each Party shall, if practicable and consistent with its laws and regulations, on the request of the importer, provide for the release to take place at those storage facilities.

³ Notwithstanding this Article, a Party may assess customs duties, or may require formal entry documents, for restricted or controlled goods, such as goods subject to import licensing or similar requirements.

⁴ For perishable goods, such release will be done within six hours of arrival provided that all necessary requirements have been met.

ARTICLE 4.14
Authorised Economic Operators

1. Each Party shall establish or maintain a national Authorised Economic Operator (AEO) programme which recognizes an operator involved in the international movement of goods, in whatever function, that has been approved by the national customs authority as complying with the WCO SAFE Framework of Standards.
2. In order to facilitate trade and enhance compliance and risk management between them, the Parties shall endeavor to mutually conclude an AEO Mutual Recognition Arrangement.
3. The customs authorities of the Parties are encouraged to share best practices related to AEO programmes.

ARTICLE 4.15
Border Agency Cooperation

Each Party shall ensure that its authorities and agencies responsible for border controls and procedures dealing with the importation, exportation, and transit of goods cooperate with one another and coordinate their activities in order to facilitate trade pursuant to this chapter.

ARTICLE 4.16
Appeal and Review

1. Each Party shall ensure that any person to whom it issues a decision on a customs matter has access to:
 - (a) an administrative appeal to, or review by, an administrative authority higher than, or independent of, the official or office that issued the decision; and
 - (b) a judicial appeal or review of the decision.
2. Each Party shall ensure that its procedures for appeal and review are carried out in a non-discriminatory and timely manner.
3. Each Party shall ensure that an authority conducting a review or appeal under paragraph 1 notifies the person in writing of its decision in the appeal or review, and the reasons for the decision.

ARTICLE 4.17
Customs Cooperation

1. The Parties, for the purposes of applying customs law and to give effect to the provisions of this Agreement, may cooperate in relation to:
 - (a) the implementation and operation of this Chapter;
 - (b) sharing best practices in the development, implementation and simplification of customs procedures, including capacity building activities;
and
 - (c) other activities that the Parties may agree to.
2. With a view to further enhancing customs cooperation through the exchange of information and the sharing of best practices between the customs authorities to secure and facilitate lawful trade, the customs authorities of the Parties will endeavor to conclude and sign a Customs Mutual Assistance Agreement.
3. Cooperation under this Chapter shall be provided in accordance with the domestic law of the requested Party.
4. The Parties shall exchange official contact points with a view to facilitating the effective implementation of this Chapter.

ARTICLE 4.18
Rules of Origin and Customs and Trade Facilitation Sub-Committee

The Rules of Origin and Customs and Trade Facilitation Sub-Committee established under Article 19.4 (Establishment of Sub-Committees) shall be responsible for the effective implementation and operation of this Chapter.

CHAPTER 5

TRADE REMEDIES

ARTICLE 5.1

Scope

1. This Chapter shall apply to any trade remedies actions¹ that are taken by each Party's competent authority.
2. For the purposes of this Chapter, competent authority means:
 - (a) for New Zealand, the New Zealand Ministry of Business, Innovation and employment or its successor;
 - (b) for UAE, the Ministry of Economy or its successor.

ARTICLE 5.2

Anti-Dumping and Countervailing Measures

1. The Parties reaffirm their rights and obligations under Article VI and Article XVI of GATT 1994, the Anti-Dumping Agreement, and the SCM Agreement.
2. The Parties recognize the right to apply measures consistent with Article VI of the GATT 1994, the Anti-Dumping Agreement, and the SCM Agreement, and the importance of promoting transparency.
3. Except as otherwise provided in this Chapter, nothing in this Agreement shall confer any additional rights or impose any additional obligations on the Parties with regard to proceedings or measures taken pursuant to Article VI of GATT 1994, the Anti-Dumping Agreement, or the SCM Agreement.
4. After receipt by a Party's investigating authority of a properly documented application for an anti-dumping investigation or a countervailing duty investigation with respect to imports of a good originating in the territory of the other Party, the Party shall provide written notice to the other Party of its receipt of the application at the earliest possible opportunity and no later than 7 days before initiating the investigation.
5. As soon as possible after accepting a properly documented application for a countervailing duty investigation with respect to imports of a good originating in the

¹ For greater certainty, the trade remedies actions can include investigations and measures.

territory of the other Party, and in any event before initiating an investigation, the Party shall invite the other Party for consultations with the aim of clarifying the situation as to the matters referred to in the application and arriving at a mutually agreed solution.

6. The investigating authority of each Party shall ensure, before a final determination is made, the disclosure of all essential facts under consideration which form the basis for the decision whether to apply definitive measures. This is without prejudice to Article 6.5 of the Anti-Dumping Agreement and Article 12.4 of the SCM Agreement. Disclosures shall be made in writing and allow interested parties² sufficient time to make their comments.

7. Interested parties should be granted the right to express their views during an anti-dumping or a countervailing investigation including:

- (a) an ample opportunity to present in writing all evidence which they consider relevant; and
- (b) the possibility to be heard upon a request,

provided that the granting of that right does not prevent the investigation from proceeding expeditiously.

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

- (a) when dumping margins are established, assessed, or reviewed under Articles 2, 9.3, 9.5, and 11 of the Anti-Dumping Agreement, regardless of the comparison bases under Article 2.4.2 of the Anti-Dumping Agreement, all individual margins, whether positive or negative, should be counted toward the average;
- (b) if a decision is taken to impose an anti-dumping duty pursuant to Article 9.1 of the Anti-Dumping Agreement, the Party taking such a decision shall apply the “lesser duty” rule by imposing a duty which is less than the dumping margin through the means provided for in the Party’s domestic laws and regulations;
- (c) if a Party’s investigating authority determines that a timely response to a request for information does not comply with the request, the investigating authority shall inform the interested party that submitted the response of the nature of the deficiency and, to the extent practicable in light of the time limit established to complete the anti-dumping investigation or review, or the countervailing investigation or review, provide that interested party with an opportunity to

² For the purposes of this Article, “interested parties” shall be defined as per Article 6.11 of the Anti-Dumping Agreement and Article 12.9 of the SCM Agreement.

remedy or explain the deficiency. If, after being informed of a deficient response, an interested party submits a further response and the investigating authority finds that the response is not satisfactory, or that the response is not submitted within the applicable time limit, and if the investigating authority disregards all or part of the original and subsequent responses, the investigating authority shall explain in the determination or other written document the reasons for disregarding the information.

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

10. Throughout a countervailing duty investigation, the other Party shall be afforded a reasonable opportunity to continue consultations, with a view to clarifying the factual situation and to arriving at a mutually agreed solution.

ARTICLE 5.3

Global Safeguard Measures

1. Each Party retains its rights and obligations under Article XIX of GATT 1994 and the Safeguards Agreement. Except as otherwise stipulated in this Article, this Agreement does not confer any additional rights or obligations on the Parties with regard to actions taken under Article XIX of GATT 1994 and the Safeguards Agreement.

2. The Parties affirm their existing rights and obligations with respect to each other under Article 9 of the Safeguard Agreement³.

3. Neither Party shall apply, with respect to the same product, at the same time a measure under Article XIX of GATT 1994 and the Safeguards Agreement, or Article 5 of the Agreement on Agriculture in Annex 1A to the WTO Agreement.

4. In taking measures under Article XIX of GATT 1994 and the Safeguards Agreement, a Party may exclude imports of an originating good from the other Party if such imports do not in and of themselves cause or threaten serious injury.

³ For greater certainty, where, as a result of a global safeguard measure, a safeguard duty is imposed by a Party, it shall exclude imports of an originating good from the other Party in accordance with Article 9.1 of the WTO Agreement on Safeguards and the development status of the other Party at the WTO.

5. A Party that initiates a safeguard investigation shall provide to the other Party an electronic copy of the notification given to the WTO Committee on Safeguards under Article 12.1.a of the Safeguards Agreement.

ARTICLE 5.4 **Contact Points and Cooperation**

1. The Parties shall endeavour to encourage cooperation on trade remedies between the relevant authorities of each Party who have responsibility for trade remedy matters within the context of this Chapter.

2. All communication between the Parties on any matter covered by this Chapter shall be conducted through the following Contact Points:

- (a) for New Zealand, the Ministry of Business, Innovation and Employment (traderemedies@mbie.govt.nz) or its successor; and
 - (b) for the UAE: Ministry of Economy, Foreign Trade Sector. (Antidumping@economy.ae) or its successor.
3. Each Party shall promptly notify the other Party of any change of its Contact Point.

ARTICLE 5.5 **Dispute Settlement**

Neither Party shall have recourse to dispute settlement under Chapter 20 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 6

SANITARY AND PHYTOSANITARY MEASURES

ARTICLE 6.1 Definitions

1. For the purposes of this Chapter, the definitions in Annex A of the SPS Agreement are incorporated into and made part of this Chapter, mutatis mutandis. Those definitions adopted under the auspices of the Codex Alimentarius Commission (hereinafter referred to as the “Codex”), the World Organization for Animal Health (hereinafter referred to as the “WOAH”) and the International Plant Protection Convention (hereinafter referred to as the “IPPC”) shall also apply.

2. In addition, for the purposes of this Chapter:

competent authority means a governmental body of each Party listed in Annex 6-A responsible for measures and matters referred to in this Chapter;

emergency measure means a sanitary or phytosanitary measure that is applied by the importing Party to a good of the exporting Party to address an urgent problem of human, animal, or plant life or health protection that arises or threatens to arise in the importing Party;

contact point means the designated representative of a competent authority of each Party designated pursuant to Article 6.5;

Sanitary MOU means the Memorandum of Understanding Between the New Zealand Ministry for Primary Industries and the United Arab Emirates Ministry of Climate Change and Environment on the Sanitary Conditions for the Trade in Food, Feed and Animal By-Products, and its implementing annexes, signed in Auckland on 18 March 2016 contained in Annex 6-B, and any amendments thereto;

Sanitary and Phytosanitary MOU means the Memorandum of Understanding Between the New Zealand Ministry for Primary Industries and the United Arab Emirates Ministry of Climate Change and Environment on the Sanitary Conditions for the Trade in Plant Products and Processed Food, and its implementing annexes, signed in Auckland on 18 March 2016 contained in Annex 6-C, and any amendments thereto.

ARTICLE 6.2
Objectives

The objectives of this Chapter are to:

- (a) protect human, animal, and plant life and health in the respective territories of the Parties while facilitating trade;
- (b) ensure that the Parties' sanitary and phytosanitary measures are science-based and do not create unjustified barriers to trade;
- (c) enhance the practical implementation of the SPS Agreement; and
- (d) enhance cooperation, communication, and transparency between the Parties, on the application of each Party's sanitary and phytosanitary measures.

ARTICLE 6.3
Scope

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

ARTICLE 6.4
General Provisions

The Parties affirm their rights and obligations under the SPS Agreement.

ARTICLE 6.5
Contact Points and Competent Authorities

1. Upon the entry into force of this Agreement, each Party shall designate a contact point or contact points to facilitate communication on matters covered by this Chapter and promptly notify the other Party, in any case no later than 30 days after the entry into force of this Agreement.
2. For the purposes of implementing this Chapter, the competent authorities of the Parties shall be those listed in Annex 6-A.
3. Each Party shall keep the information on contact points and competent authorities up to date and shall promptly inform the other Party of any change.

ARTICLE 6.6

Equivalence

1. The Parties recognise that the principle of equivalence as provided for under Article 4 of the SPS Agreement has mutual benefits for the Parties.
2. In determining the equivalence of a sanitary and phytosanitary measure, standards, group of measures, or equivalence on a systems-wide basis, the Parties shall follow the procedures developed by the WTO SPS Committee and relevant international standard-setting bodies in accordance with Annex A of the SPS Agreement, *mutatis mutandis*.
3. At the request of the exporting Party, the importing Party shall, within a reasonable period of time, explain the objective and rationale of its sanitary or phytosanitary measure and clearly identify the risk the sanitary or phytosanitary measure is intended to address.
4. If an equivalence assessment does not result in an equivalence determination by the importing Party, the importing Party shall provide the exporting Party with the rationale for its decision.
5. The importing Party shall recognise the equivalence of a sanitary or phytosanitary measure if the exporting Party objectively demonstrates that its measure achieves the importing Party's appropriate level of protection (hereinafter referred to as "ALOP") in relation to human, animal or plant life and health.
6. If an importing Party amends a sanitary or phytosanitary measure and considers an equivalence determination specified in this Chapter may be affected it shall:
 - (a) objectively consider whether the previous equivalence determination remains sufficient to meet its ALOP; and
 - (b) consult with the exporting Party and then decide whether the equivalence determination may continue with or without any special conditions.

ARTICLE 6.7

Adaptation to Regional Conditions, Including Pest- or Disease- Free Areas and Areas of Low Pest or Disease Prevalence

1. The Parties recognise that adaptation to regional conditions, including regionalisation, is an important means to facilitate trade.
2. When making a determination regarding adaptation to regional conditions, each Party shall take into account the standards, guidelines and recommendations developed

by the WTO SPS Committee and relevant international standard-setting bodies in accordance with Annex A of the SPS Agreement.

3. When an importing Party receives a request for a determination of regional conditions from an exporting Party and determines that the information provided by the exporting Party is sufficient, it shall initiate an assessment within a reasonable period of time.

4. On request of the exporting Party, the importing Party shall inform the exporting Party of the status of the assessment of the exporting Party's request for a determination of regional conditions.

5. When the importing Party adopts a measure that recognises specific regional conditions of the exporting Party, the importing Party shall communicate that measure to the exporting Party in writing and implement the measure within a reasonable period of time.

6. The Parties involved in a particular determination may also decide in advance, the risk management measures that will apply to trade between them in the event of a change in status.

7. If the evaluation of the evidence provided by the exporting Party does not result in a determination to recognise pest- or disease- free areas, or areas of low pest or disease prevalence, the importing Party shall provide the exporting Party with the rationale for its determination.

8. If there is an incident that results in the importing Party modifying or revoking the determination recognising regional conditions, on request of the exporting Party, the Parties shall cooperate to assess whether the determination can be reinstated.

ARTICLE 6.8

Emergency Measures

1. If a Party adopts an emergency sanitary or phytosanitary measure that is necessary for the protection of human, animal, or plant life or health, that Party shall promptly notify the other Party of that measure through the relevant contact point and the competent authority. The Party adopting the emergency measure shall take into consideration any information provided by the other Party in response to the notification.

2. If a Party requests technical consultations to address the emergency sanitary or phytosanitary measure, technical consultations between the competent authorities shall be held within 15 days of the notification of the emergency sanitary or phytosanitary measure.

3. The importing Party shall, in a timely manner, consider information provided by the exporting Party when making decisions with respect to consignments that, at the time of adoption of the emergency measure, are being transported between the Parties.

4. If a Party adopts an emergency sanitary or phytosanitary measure, it shall review the scientific basis of that measure as soon as practically possible, and no later than six months from notification of the measure, and make available the results of the review to the other Party on request. If the Party maintains the emergency sanitary or phytosanitary measure after the review because the reason for its adoption remains, the Party shall review the measure periodically.

ARTICLE 6.9

Transparency and Exchange of Information

1. The Parties recognise the value of transparency in the adoption and application of sanitary and phytosanitary measures and the importance of sharing information about such measures on an ongoing basis.

2. In implementing this Chapter, each Party shall take into account the standards, guidelines and recommendations of the WTO SPS Committee and relevant international standard-setting bodies in accordance with Annex A of the SPS Agreement.

3. Each Party shall notify a proposed sanitary or phytosanitary measure that may have an effect on the trade of the other Party, including any that conforms to international standards, guidelines, or recommendations, by using the WTO SPS notification submission system as a means of notification.

4. The Parties shall exchange information on proposed or actual sanitary and phytosanitary measures which affect, or are likely to affect, trade between them and information relating to each Party's sanitary and phytosanitary regulatory system. To the extent that a Party desires to provide written comments on a proposed sanitary and phytosanitary measure by the other Party, the Party shall provide those comments in a timely manner.

5. A Party that proposes to adopt a sanitary or phytosanitary measure shall, on request of the other Party, discuss any scientific or trade concerns that the other Party may raise regarding the proposed measure and the availability of alternative, less trade-restrictive approaches for achieving the objective of the measure.

6. Each Party shall notify the other Party of final sanitary or phytosanitary measures through the WTO SPS notification submission system. Each Party shall ensure that the text or the notice of a final sanitary or phytosanitary measure specifies the date on which the measure takes effect and the legal basis for the measure. Each Party shall publish, preferably by electronic means, notices of final sanitary or phytosanitary measures.

7. An exporting Party shall notify the importing Party through the contact points, in a timely and appropriate manner, if it has knowledge of:
 - (a) a significant or urgent situation of sanitary or phytosanitary risk in its territory that may affect current trade between the Parties; or
 - (b) significant changes in food safety, pest, or disease management, control, or eradication policies or practices that may affect current trade between the Parties.
8. A Party shall provide to the other Party, on request, all sanitary or phytosanitary measures related to the importation of a good into that Party's territory.
9. Each Party shall provide, upon request of the other Party, information on results of import checks in case of rejected or non-compliant consignments, including the scientific basis for such rejections.

ARTICLE 6.10 Technical Consultations

1. The Parties will work expeditiously to address any specific sanitary or phytosanitary trade-related issue and commit to carry out the necessary technical level discussions in order to resolve any such issue.
2. At any time, a Party may raise a specific sanitary or phytosanitary issue with the other Party through the competent authorities and contact point and may request additional information related to the issue. The other Party shall respond in a timely manner.
3. If an issue is not resolved through the information exchanged pursuant to Article 6.9, upon request of either Party through its contact point, the Parties shall meet in a timely manner to discuss the specific sanitary or phytosanitary issue to avoid a disruption in trade, or to reach a mutually acceptable solution. The Parties shall meet either in person or using available technological means. If travel is required, the Party requesting the meeting shall travel to the territory of the other Party, unless otherwise agreed.

ARTICLE 6.11 Cooperation

1. The Parties shall cooperate to facilitate the implementation of this Chapter.
2. Consistent with the objectives of this Chapter, the Parties shall explore opportunities for further cooperation, collaboration, and information exchange between

the Parties on sanitary and phytosanitary matters of mutual interest related to the implementation of the SPS Agreement. Those opportunities may include trade facilitation initiatives and technical assistance.

3. The Parties may promote cooperation on matters related to the implementation of the SPS Agreement, and in relevant international standard-setting bodies such as the Codex, the IPPC, and the WOA, as appropriate.

4. If there is mutual interest, and with the objective of establishing a common risk-based foundation for each Party's regulatory approach, the competent authorities of the Parties are encouraged to:

- (a) share best practices; and
- (b) cooperate on joint scientific data collection.

ARTICLE 6.12 **Sanitary MOU and Sanitary and Phytosanitary MOU**

The Sanitary MOU and the Sanitary and Phytosanitary MOU, and their Implementing Annexes, are incorporated into and made part of this Agreement, *mutatis mutandis*.

ARTICLE 6.13 **Sanitary and Phytosanitary Measures Sub-Committee**

1. The Sanitary and Phytosanitary Measures Sub-Committee (hereinafter referred to as "SPS Sub-Committee") established under Article 19.4 (Establishment of Sub-Committees) for the purposes of the effective implementation and operation of this chapter shall be composed of the representatives of the competent authorities.

2. The objectives of the SPS Sub-Committee are to facilitate safe bilateral trade in goods for which sanitary or phytosanitary measures may apply, to explore areas of cooperation such as AMR and any other topics of mutual interest, and to achieve this by effectively implementing to this Chapter.

3. The SPS Sub-Committee shall consider any matters relating to the implementation of this Chapter.

4. Notwithstanding paragraph XV of the Sanitary MOU, the SPS Subcommittee shall consider any matters relating to the implementation of the Sanitary MOU.

5. Notwithstanding paragraph XIV of the Sanitary and Phytosanitary MOU, the SPS Subcommittee shall consider any matters relating to the implementation of the Sanitary and Phytosanitary MOU.

6. The SPS Sub-Committee may:
 - (a) serve as a forum to resolve specific trade concerns where the Parties have been unable to reach a mutually acceptable solution through technical consultations;
 - (b) take any other action as the Parties may agree;
 - (c) develop Annexes recording mutual determinations and incorporate these under this Chapter;
 - (d) make any amendments mutually agreed by the Parties to Annexes under this Chapter; and
 - (e) make any amendment mutually agreed by the Parties to the Sanitary MOU and Sanitary and Phytosanitary MOU.

7. The SPS Sub-Committee shall meet within one year of the entry into force of this Agreement and at least annually thereafter, or as mutually agreed by the Parties. It may meet in person, by video conference, or through any other means, as mutually agreed by the Parties. The SPS Sub-Committee may also address issues through correspondence.

8. The SPS Sub-Committee may agree to establish technical working groups, consisting of expert-level representatives of the Parties, to identify and address technical and scientific issues arising from this Chapter. When additional expertise is needed, the membership of these groups need not be restricted to representatives of the Parties.

ANNEX 6-A

COMPETENT AUTHORITIES

For the purposes of Chapter 6 (Sanitary and Phytosanitary Measures), the Competent Authorities of each Party are as follows:

- (a) for the United Arab Emirates:
 - (i) for the Food Diversity Sector, Ministry of Climate Change and Environment or its successor; and
 - (ii) for the Public Health Sector, Ministry of Health and Prevention or its successor.
- (b) for New Zealand:
 - (i) the Ministry for Primary Industries or its successor.

MEMORANDUM OF UNDERSTANDING BETWEEN
THE NEW ZEALAND MINISTRY FOR PRIMARY INDUSTRIES
AND
THE UNITED ARAB EMIRATES MINISTRY OF CLIMATE
CHANGE AND ENVIRONMENT
ON THE SANITARY CONDITIONS FOR THE TRADE IN
FOOD, FEED AND ANIMAL BY-PRODUCTS.

In the context that:

- The United Arab Emirates (UAE) Ministry of Climate Change and Environment is responsible for the setting and administration of sanitary standards for food, animal feed and animal by-products imported into the UAE;
- The New Zealand Ministry for Primary Industries is responsible for the setting and administration of New Zealand sanitary standards;
- It is desirable to encourage cooperation on animal and public health matters and apply the principles of equivalence and regionalisation to the trade of New Zealand food, animal feed and animal by-products;
- It is desirable to encourage cooperation on sanitary matters including the prevention of the entry, establishment and spread of diseases; and
- New Zealand food, feed and animal by-product exports have been traded with the UAE for many decades without presenting any undue sanitary risk.

I PARTICIPANTS

- 1.1 This Memorandum Of Understanding is between the United Arab Emirates Ministry of Climate Change and Environment (MCCE) and the New Zealand Ministry for Primary Industries (MPI), hereinafter referred to as "the Participants".

II DEFINITIONS

2.1 For the purposes of this Memorandum Of Understanding:

- a) "Annex" means subsidiary documents to this Memorandum Of Understanding which set out the mutually determined mechanisms for applying, or outcomes derived from applying, the principles and processes outlined in the Paragraphs of this Memorandum Of Understanding.
- b) Animal means an animal that is raised or harvested to produce food (including fish, molluscs, crustacea and gastropods)
- c) "Animal by-products" means materials derived from animals that are not used for food and includes such materials as rendered meals, pelts and hides.
- d) "Feed" means any product of animal origin intended for animal consumption that provides nutritional support for the animal body.
- e) "Food" means any product of animal origin intended for human consumption that provides nutritional support for the human body.
- f) "Joint Committee" means the Committee established under the provisions of Paragraph XV. Committee has a corresponding meaning.
- g) "MCCE" means the United Arab Emirates Ministry of Climate Change and Environment.
- h) "MPI" means the New Zealand Ministry for Primary Industries.
- i) "Relevant International Organisations" means World Organisation for Animal Health (OIE) and Codex Alimentarius Commission (Codex).
- j) "SPS Agreement" means the Agreement on the Application of Sanitary and Phytosanitary Measures, which is part of the Marrakesh Agreement establishing the World Trade Organisation.
- k) The definitions in Annex A of the SPS Agreement and the relevant definitions developed by the Relevant International

Organisations and any other definitions approved by the Participants apply to this Memorandum Of Understanding and its implementation.

III SCOPE

- 3.1 This Memorandum Of Understanding covers the sanitary measures of the UAE applicable to New Zealand animal product (food, feed and animal by-product) exports to the UAE.
- 3.2 The New Zealand animal products covered by this Memorandum Of Understanding are specified in Annex 3.
- 3.3 This Memorandum Of Understanding applies to shelf life requirements, as presented by MPI with supporting evidence and determined to be acceptable by the Emirates Authority For Standardization and Metrology, but does not apply to requirements for labelling of foodstuff and nutritional labelling

IV MULTILATERAL OBLIGATIONS

- 4.1 Nothing in this Memorandum Of Understanding or the Annexes limits the rights or obligations of the Participants pursuant to the Agreement establishing the World Trade Organisation and its Annexes, and in particular the SPS Agreement.

V ANNEXES

- 5.1 The Participants will mutually determine Annexes which set out details for the implementation of this Memorandum Of Understanding. Any such Annex is an integral part of this Memorandum Of Understanding.
- 5.2 Each Participant responsible for the implementation of an Annex will take all necessary actions to do so within a period of time mutually determined as reasonable by the Participants.
- 5.3 The implementing Annexes will include the following:
 - (a) Annex 1: List of Contact Points

(b) Annex 2: Adaptation to Regional Conditions (Part 1) and Special Animal Health Status and Additional Animal Health Guarantees (Part 2)

(c) Annex 3: Equivalence Decisions and Special Guarantees

(d) Annex 4: Certification Arrangements and Establishment Listing/Approval

(e) Annex 5: Import Checks

5.4 The Participants may mutually determine to amend any Annex or add supplementary Annexes. Any such amendment or addition will be recorded in writing between the Participants and subsequently form part of this Memorandum Of Understanding.

VI ADAPTATION TO REGIONAL CONDITIONS

6.1 The MCCE recognises the absence of the animal diseases specified in Annex 2: Part 1 from New Zealand. Annex 2 Part 1 will be updated in accordance with the Terrestrial Animal Health Code or the Aquatic Animal Health Code as needed.

6.2 Where MPI considers that New Zealand has a special status with respect to any other specific animal disease, it may request recognition of this status. If such recognition is accorded, this will be recorded in Annex 2. The MCCE may request additional animal health guarantees in respect of imports of food, or feed or animal by-products appropriate to the status recorded in Annex 2: Part 2. The guarantees for specific diseases will, provided that there is mutual consent, be recorded in Annex 2: Part 2. Any disease specific guarantee will be in accordance with OIE standard(s).

6.3 Without prejudice to Paragraph 6.1 the MCCE will recognise MPI regionalisation decisions, as the basis for trade from New Zealand if an area(s) is affected by one or more of the diseases specified in Annex 2: Part 1.

VII EQUIVALENCE

7.1 The Participants recognise that the application of equivalence is an important tool for trade facilitation. A determination of equivalence may be made in relation to the partial or full equivalence of sanitary measures and related systems.

7.2 The recognition of equivalence requires an assessment and acceptance of:

- (a) the New Zealand legislation, standards and procedures, as well as the programmes in place to allow control and to ensure the MCCE's requirements are met.
- (b) the performance of MPI in relation to its regulatory control programme and assurances.

In this assessment, the MCCE will take account of experience already acquired.

VIII DETERMINATION OF EQUIVALENCE

- 8.1 The MCCE will accept the sanitary measures of New Zealand as equivalent to the corresponding sanitary measures of the UAE if MPI objectively demonstrates that its measures achieve the MCCE's appropriate level of sanitary protection. To facilitate a determination of equivalence the MCCE will, on request, advise MPI of the objective(s) of any relevant sanitary measure(s).
- 8.2 Where equivalence has not been recognised, New Zealand trade in food, feed and animal by-products may take place under the conditions required by MCCE to meet its appropriate level of protection as set out in Annex 3. MPI will meet MCCE's import conditions, without prejudice to the result of the process set out in Paragraphs VII and VIII.
- 8.3 Where a determination of equivalence has been made MCCE may request additional risk based guarantees for one or more category of food, feed or animal by-products. These guarantees will, provided that there is mutual consent, be recorded in Annex 3.

IX RECOGNITION OF SANITARY MEASURES

- 9.1 Annex 3 records those food, feed and animal by-product sectors, or parts of sectors, for which, at the date of signing of this Memorandum Of Understanding, the respective New Zealand sanitary measures are recognised as equivalent to UAE sanitary measures for the purposes of trade between the Participants. The Participants will take the necessary legislative and/or administrative actions to implement recognition of equivalence to allow trade on

that basis within 3 months of the date of signing of this Memorandum Of Understanding.

- 9.2 Annex 3 also records those food, feed and animal by-product food sectors, or parts of sectors, for which the Participants apply differing sanitary measures and for which the assessment provided for in Paragraphs VII and VIII has not been concluded. Pending recognition of equivalence, trade in goods from these sectors will take place under the conditions set out in Annex 3.
- 9.3 Each consignment of food, feed or animal by-products for which equivalence has been recognised will, unless otherwise specified in this Memorandum Of Understanding, have an official MPI veterinary certificate(s) or other original document(s), the model attestation, data elements and format for which is prescribed in Annex 4.

X VERIFICATION

- 10.1 In order to maintain confidence in the effective implementation of the provisions of this Memorandum Of Understanding the MCCE may carry out audit and verification procedures of all or part of New Zealand's sanitary system, including, where appropriate:
- (a) reviews of the inspection and audit programmes; and
 - (b) on-site audit¹.
- 10.2 These procedures will be based on ISO 19011.
- 10.3 The MCCE may also carry out import checks on consignments on importation consistent with Paragraph XI the results of which will form part of the verification process.

XI IMPORT CHECKS

- 11.1 Any import checks applied to New Zealand food, feed or animal by-products imported into the UAE will take account of the history and previous performance of such importations and will be risk based.
- 11.2 All import checks will be carried out in the least trade restrictive manner possible and without undue delay.

¹ On site audits may include other regulatory matters relating to food or feed suitability if mutually determined by the Participants.

- 11.3 In the event that an import check reveals non-conformity with the relevant standards and/or requirements, any action taken by the MCCE will be proportionate to the risk involved. At the request of MPI, the MCCE will to the maximum extent ensure that MPI officials or their representatives are given the opportunity to contribute any relevant information to assist MCCE in taking a final decision on the disposition of the product.
- 11.4 Annex 5 records the frequency and nature of import checks and reflects the history and previous performance of New Zealand importations into the UAE.
- 11.5 The frequency and nature of import checks may be reassessed periodically by the Committee established under Paragraph XV of this MOU.

XII NOTIFICATION

- 12.1 MPI will inform the MCCE through the contact point in Annex 1 in a timely and appropriate manner if:
- (a) there is a significant change in the status of animal health in New Zealand such as the presence and evolution of diseases referred to in Annex 2:Part 1;
 - (b) there are findings of epidemiological importance with respect to diseases which are not in Annex 2:Part 1, or new animal diseases;
 - (c) any significant additional measures are taken to control or eradicate diseases or to protect human health; and
 - (d) There are any significant changes in preventative policies, including vaccination policies for diseases listed in Annex 2:Part 1
- 12.2 In cases of serious and immediate concern with respect to human or animal health, an electronic mail notification will be made with urgency to the MCCE contact point and will be followed with an official detailed written confirmation within 7 days.
- 12.3 If the MCCE has serious concerns regarding a risk to human or animal health, consultations regarding the situation will, on request, take place as soon as possible, and in any case within 30 days unless otherwise mutually determined between the

Participants. Each Participant will endeavour in such situations to provide all the information necessary to avoid a disruption in trade, and to reach a mutually acceptable solution.

- 12.4 Without prejudice to the preceding paragraphs of this Paragraph and, in particular, Paragraph 12.3, the MCCE may, on serious human or animal health grounds take provisional measures necessary for the protection of human or animal health. These measures will be notified in writing within 72 hours to the MPI contact point in Annex 1. On request, consultations regarding the situation will be held within 15 days unless otherwise mutually decided by the Participants.

XIII TRANSPARENCY

- 13.1 The Participants, through the contact points in Annex 1, will exchange information relevant to the implementation of this Memorandum Of Understanding, on a uniform and systematic basis, to provide assurance, engender mutual confidence and demonstrate the efficacy of the programmes controlled. Where appropriate, achievement of these objectives may be enhanced by exchanges of officials.
- 13.2 The information exchange on changes in the respective sanitary measures, and other relevant information, will include:
- (a) in advance of their finalisation, the opportunity to consider proposals for changes in regulatory standards or requirements which may affect this Memorandum Of Understanding;
 - (b) briefing on current developments affecting trade between the Participants; and
 - (c) information on the results of the verification procedures provided for in Paragraph X and XI.

XIV CONSULTATION

- 14.1 Either Participant may, by written notice to the other, request consultations if it considers that:

- a) any matter under this Memorandum Of Understanding has not been, or is not being, fulfilled;
- b) there is difficulty with the interpretation or application of this Memorandum Of Understanding; or
- c) trade between New Zealand and the United Arab Emirates has been, or is likely to be, disrupted as a result of any issue within the scope of this Memorandum Of Understanding.

14.2 In order to seek an early, equitable and mutually satisfactory solution to the matter of concern, the Participants will promptly enter into consultations following receipt of notice given under Paragraph 14.1.

XV JOINT COMMITTEE

15.1 A Joint Committee consisting of representatives of the Participants is hereby established. The Committee will consider any matters relating to this Memorandum Of Understanding and will examine all matters which may arise in relation to its implementation. The Committee will act by consensus.

15.2 The Committee will periodically review this Memorandum Of Understanding, with a view to updating it, if required. Any modifications will be jointly determined and confirmed in writing by the Participants.

15.3 The Committee will meet annually, or as jointly decided. Meetings will be held at a time and in a manner mutually arranged by the Participants. In general, the venue for meetings in person will alternate between the UAE and New Zealand. The Participants will bear the cost of their own participation in such meetings, unless otherwise mutually determined.

XVI FINAL UNDERSTANDINGS

16.1 This Memorandum Of Understanding will take effect from the date of signature by both of the Participants.

16.2 Either Participant may terminate this Memorandum Of Understanding at any time by giving at least six (6) months' written notice informing the other Participant of its intention to terminate the Memorandum Of Understanding.

- 16.3 Termination of this Memorandum Of Understanding will not affect the validity and duration of any on-going activities and/or programmes under this Memorandum Of Understanding, which will continue until their completion unless the Participants mutually decide otherwise.
- 16.4 Amendments to this Memorandum Of Understanding, may be made at any time in writing by mutual determination of the Participants. Amendments will take effect as mutually determined by the Participants.
- 16.5 This MOU constitutes the entire arrangement among the Participants with respect to the subject matter hereof, and supersedes all prior discussions and writings with respect to the subject matter.

Signed at Auckland on this 18th day of March 2016 in two languages, Arabic and English. The English and Arabic texts of this Memorandum Of Understanding are equally valid. In the event of any divergence between those texts, the English text will prevail.



Julie Collins
Acting Deputy Director-General
Policy, Ministry for Primary
Industries

**on behalf of the Ministry for
Primary Industries of New
Zealand**



Dr Majid Al Qassimi
Director of Animal Health and
Development Department

**on behalf of the Ministry of
Climate Change and
Environment of the United
Arab Emirates**

ANNEX 1: LIST OF CONTACT POINTS

MOCCAE

Eng. Alia bin Harib
Food Safety Policies & Regulations Expert
T +971 4 2148 440 E: foodsafety@moccae.gov.ae

MPI

Consul and Regional Agriculture Counsellor
New Zealand Embassy to the UAE
T +971 56 563 2100

ANNEX 2: PART 1 : ADAPTATION TO REGIONAL CONDITIONS

Animal Diseases for which regionalisation decisions will be taken
Foot and Mouth Disease
Swine Vesicular Disease
Vesicular Stomatitis
African horse sickness
African Swine fever
Bluetongue
Highly pathogenic Avian Influenza ²
Newcastle disease
Peste des petits ruminants
Rinderpest
Classical swine fever
Contagious bovine pleuropneumonia
Sheep and goat pox
Rift Valley fever
Lumpy skin disease
Infectious haematopoietic necrosis (IHN)
Spring viraemia of carp (SVC)
Viral haemorrhagic septicaemia (VHS)

² Without prejudice to Paragraph 6.3 MCCE will recognise MPI regionalisation decisions, after an examination of data provided by MPI relating to the regionalisation decision

ANNEX 2 PART 2: ABSENCE OF SPECIFIED DISEASES FROM NEW ZEALAND AND ADDITIONAL ANIMAL HEALTH GUARANTEES

Animal disease absent from New Zealand	Additional Guarantees	Animal disease absent from New Zealand	Additional Guarantees
<p>Akabane disease Anthrax Aujeszky's disease Bluetongue Bovine anaplasmosis Bovine babesiosis Bovine spongiform encephalopathy Bovine viral diarrhoea type 2 Brucella abortus Brucella melitensis Brucella suis Chronic wasting disease Contagious agalactia Contagious caprine pleuropneumonia Contagious equine metritis Dourine (Trypanosoma equiperdum) Duck viral enteritis Duck viral hepatitis Echinococcosis/hydatidosis Enzootic abortion of ewes Epizootic haemorrhagic disease Equine encephalomyelitis (Eastern and Western) Equine infectious anaemia Equine influenza Equine viral arteritis European foulbrood Fowl typhoid Glanders Heartwater (Ehrlichia ruminantium)</p>	<p>None</p>	<p>Infectious bursal disease Japanese encephalitis Lumpy skin disease Maedi-visna Nairobi sheep disease Newcastle disease New world screwworm (Cochliomyia hominivorax) Nipah virus encephalitis Old world screwworm (Chrysomya bezziana) Ovine pulmonary adenomatosis Peste des petits ruminants Porcine cysticercosis Porcine reproductive and respiratory syndrome Pullorum disease Q fever Rabies Salmonellosis (S. abortusovis) Schmallenberg virus Scrapie Surra (Trypanosoma evansi) Theileriosis (T. parva and Tannulata) Tracheal mite (Acarapis woodi) Transmissible gastroenteritis Tropilaelapsmites Trypanosomiasis (tsetse transmitted) Turkey rhinotracheitis Venezuelan equine encephalomyelitis West Nile virus</p>	<p>None</p>

ANNEX 3: EQUIVALENCE DECISIONS AND SPECIAL GUARANTEES

Animal products	New Zealand Regulations	United Arab Emirate Regulations	Special guarantees	Equivalence ³	MCCE measure(s) for Food, Feed and Animal by-products that are not recognised as equivalent
Live Aquaculture Animals and Aquaculture Products for human consumption	Animal Products Act (1999) ⁴ Biosecurity Act (1993)	Food Safety Law No 10 for year 2015 ⁵	None	Yes	None
Aquaculture Products (chilled and Frozen) for human consumption	Animal Products Act (1999) Biosecurity Act (1993)	Food Safety Law No 10 for year 2015	None	Yes	None
Fresh (chilled and Frozen) Meat derived from ovine, caprine, bovine and cervine animals	Animal Products Act (1999) Biosecurity Act (1993)	Food Safety Law No 10 for year 2015	None	Yes	None
Fresh Poultry Meat (chilled and Frozen) derived from <u>Galliformes</u> animals	Animal Products Act (1999) Biosecurity Act (1993)	Food Safety Law No 10 for year 2015	None	Yes	None
Meat Products (dried, cooked, fermented) derived from ovine, caprine, bovine, cervine and <u>Galliformes</u> animals	Animal Products Act (1999) Biosecurity Act (1993)	Food Safety Law No 10 for year 2015	None	Yes	None

³ Equivalence recognized. New Zealand laws, regulations, control programs and other assurances cumulatively provide the same level of protection attained by UAE. Import certificates for animal products, or by-products from New Zealand should match the model agreed by both Parties and include any agreed attestations.

⁴ The Animal Products Act (1999) and its associated secondary and tertiary legislation and standards

⁵ The Food safety Law No 10 for year 2015 and its associated technical regulations and standards

Minced Meat and Meat Preparations (frozen or chilled) derived from ovine, caprine, bovine, cervine and Galliformes animals	Animal Products Act (1999) Biosecurity Act (1993)	Food Safety Law No 10 for year 2015)	None	Yes	None
Egg and Egg Products	Animal Products Act (1999) Biosecurity Act (1993)	Food Safety Law No 10 for year 2015)	None	Yes	None
Ocean caught wild Fisheries Products (chilled, frozen, dried, cooked)	Animal Products Act (1999) Biosecurity Act (1993)	Food Safety Law No 10 for year 2015)	None	Yes	None
Farmed Game Meat (frozen or chilled) derived from cervine animals	Animal Products Act (1999) Biosecurity Act (1993)	Food Safety Law No 10 for year 2015)	None	Yes	None
Wild Game Meat (frozen or chilled) derived from cervine animals	Animal Products Act (1999) Biosecurity Act (1993)	Food Safety Law No 10 for year 2015)	None	Yes	None
Milk and Milk Products derived from bovine, caprine, ovine and cervine animals	Animal Products Act (1999) Biosecurity Act (1993)	Food Safety Law No 10 for year 2015)	None	Yes	None
Hides and pelts derived from bovine, caprine, ovine and cervine animals	Animal Products Act (1999) Biosecurity Act (1993)	Food Safety Law No 10 for year 2015)	None	Yes	None
Petfood (chilled, frozen, dried, cooked) derived from ovine,	Animal Products Act (1999)	Food Safety Law No 10	None	Yes	None

caprine, bovine, cervine and Galliformes animals	Biosecurity Act (1993)	for year 2015)			
Rendered meals for animal consumption derived from ovine, caprine, bovine ⁶ , cervine and Galliformes	Animal Products Act (1999) Biosecurity Act (1993)	Food Safety Law No 10 for year 2015)	None	Yes	None
Honey for human consumption	Animal Products Act (1999) Biosecurity Act (1993)	Food Safety Law No 10 for year 2015)	None	Yes	None

⁶ To prevent the establishment and amplification of Bovine Spongiform Encephalopathy (BSE) through animal feed in the UAE, MOEW implements measures to ensure that rendered meals containing ruminant protein are not used in feeds material for ruminants. These measures include specific labelling requirements of imported rendered meals.

ANNEX 4: CERTIFICATION ARRANGEMENTS AND ESTABLISHMENT LISTING/APPROVAL

PART 1 Official health certificates will cover consignments of food, feed and animal by-products.

Section 1: Health attestations:

- (a) For commodities with equivalence 'Yes' as listed in Annex 3;
- (i) The following model health attestation is to be used;
- "The animal product(s) herein described, complies/y with the relevant UAE standards and requirements which have been recognized as equivalent to the New Zealand standards and requirements as prescribed in the UAE/MPI Sanitary Memorandum Of Understanding.

AND

- (ii) The additional attestation(s) described in Annex 2: Part 2 and Annex 3, as relevant and referred to as "Special Guarantees" within Annex 2: Part 2 and Annex 3, will be used.

Section 2: Completion of Certificates:

- (a) When issuing a paper certificate, the signature and official seal applied must be in a colour different to that of the printing.
- (b) When a paper official health certificate is issued by MPI the official health certificate will be issued in English, as well as Arabic.
- (c) Each consignment intended for export will be supported by an original official health certificate(s), or original veterinary document(s) or other original document(s) where specified under the Memorandum Of Understanding. Consignments of commodities for which the model health attestation as referred to in Section 1 paragraph (a)(i) is prescribed the additional attestation to be used when certificates are issued after the date of departure⁷ of consignments:
- "The undersigned officer certifies this consignment on the basis of eligibility document(s) (specify reference to the appropriate Eligibility Document(s) ED)) issued on (insert date), which were ascertained by him/her and were issued prior to the departure of the consignment".

Section 3: Electronic Data Transmission⁸:

- (a) The exchange of original official health certificate(s) or other original document(s)/ information may occur by paper based systems and /or secure methods of electronic data transmission offering equivalent certification guarantees, including the use of digital signature and the non-repudiation mechanism.
- (b) MCCE and MPI have mutually determined MPI's E-cert data transmission systems offers equivalent guarantees to paper based certification.
- (c) MCCE and MPI will mutually determine an implementation date for electronic data transmission in writing. From this date, paper based official health certificates will no longer be printed by MPI or used for the purposes of import clearance by MCCE.

⁷ Date of departure is the date on which the vessel left the final port of New Zealand. Other export documentation required under UAE Federal legislation for food or feed suitability may be issued after the date of departure if the sanitary certificate bears the attestation prescribed in Section 2 (c).

⁸ Other export documentation required under UAE Federal legislation for food or feed suitability may also be issued through MPI's E-cert data transmission system and will not require consularisation.

Section 4: Business Continuity

- (a) Where electronic data transmission is exclusively used for electronic official health certificates in accordance with Section 3 (c) of Annex 4 the following contingency process will be followed in the event of data exchange or complete information system failure;
 - (i) In the event of data exchange failure between either country where health certificate information is unable to be exchanged, a scanned copy of a signed (paper) health certificate must be provided via email (or other means) to the destination border inspection post until normal data exchange functionality is restored.
 - (ii) In the event of a catastrophic system failure resulting in MPI being unable to print health certificates, health certificate information, including the certificate number, will be provided via email (or other means) to the destination border inspection posts until normal information technology functionality is restored.
 - (iii) In either of the circumstances referred to in (a) i. or ii. the corresponding E-cert or paper certificate will be provided to the destination border inspection post when the functionality has been restored.
- (b) In case of crisis situations derogations to Section 3 will be mutually determined by the Participants.

Section 5: Use of official certificates or other original document(s)/ information

- (a) The official health certificate will be issued and available to the border inspection post
- (b) Onward certification – where the animal product is imported from New Zealand for the purposes of re-export, and the final destination country requires a copy of the MPI health certificate (or other original export document/certificate(s)), the following procedure will be applied:
 - (i) UAE officials responsible for onward certification will print a pdf copy of the original electronically transmitted certificate(s) via online access to the MPI E-cert system
 - (ii) The printed pdf copy of the original electronically transmitted certificate(s) will be authenticated as a copy of the original certificate.

PART 2 Food, Feed and Animal by product establishment listing/approval

Food, feed and by-product processing and storage establishments in New Zealand with MPI approval and listing⁹ (certification) will not be required to be approved or listed by the MCCE.

⁹ The New Zealand list of approved establishments are listed on MPI website

ANNEX 5: IMPORT CHECKS¹⁰

IMPORT CHECKS ON CONSIGNMENTS OF ANIMAL PRODUCTS

Type of import check¹¹:	Rate in %
1. Documentary and Identity checks MCCE will perform documentary checks	100
Identity check means a discretionary ¹² confirmatory check by MCCE to ensure that the sanitary certificate(s)/document(s) or other document(s) correspond with the product within the consignment. In the case of sealed containers, an identity check will consist of verifying that the seals are intact and that container identity information and the seal number correspond to those given in the accompanying sanitary documentation or certificate.	
2. Physical checks (including random or targeted Food, Feed and Animal by-products) listed in Annex 3	1

¹⁰ For the purposes of this Annex, 'consignment' means a quantity of products of the same type, covered by the same veterinary certificate(s) or veterinary document(s), or other document(s), conveyed by the same means of transport and coming from the same third country or part of such country. "Same means of transport" means carrier (e.g. vessel, aircraft).

¹¹ MCCE may delegate these activities, including physical inspections, to the local competent authorities, in accordance with UAE Federal legislation.

¹² In accordance with UAE sanitary and food and feed suitability Federal legislation.

**MEMORANDUM OF UNDERSTANDING BETWEEN
THE NEW ZEALAND MINISTRY FOR PRIMARY
INDUSTRIES**

AND

**THE UNITED ARAB EMIRATES MINISTRY OF CLIMATE
CHANGE AND ENVIRONMENT**

**ON THE SANITARY AND PHYTOSANITARY CONDITIONS
FOR THE TRADE IN PLANT PRODUCTS AND PROCESSED
FOOD**

In the context that:

- The United Arab Emirates (UAE) Ministry of Climate Change and Environment is responsible for the setting and administration of sanitary and phytosanitary standards for plant products and processed food imported into the UAE;
- The New Zealand Ministry for Primary Industries is responsible for the setting and administration of New Zealand sanitary and phytosanitary standards.
- It is desirable to encourage cooperation on plant and public health matters and apply the principles of equivalence to the trade of New Zealand plant products and processed foods.
- It is desirable to encourage cooperation on sanitary and phytosanitary matters.
- New Zealand plant products and processed foods exports have been traded with the UAE for many decades without presenting any undue sanitary or phytosanitary risk.

I PARTICIPANTS

- 1.1 This Memorandum Of Understanding is between the United Arab Emirates Ministry of Climate Change and Environment (MCCE) and the New Zealand Ministry for Primary Industries (MPI), hereinafter referred to as "the Participants".

II DEFINITIONS

- 2.1 For the purposes of this Memorandum Of Understanding:

- (a) "Annex" means subsidiary documents to this Memorandum Of Understanding which set out the mutually determined mechanisms for applying, or outcomes derived from applying, the principles and processes outlined in the Paragraphs of this Memorandum Of Understanding.
- (b) "Food¹" means any product intended for human consumption that provides nutritional support for the human body which is not within the scope of the Memorandum Of Understanding between the United Arab Emirates Ministry of Climate Change and Environment and the New Zealand Ministry for Primary Industries on the Sanitary Conditions for the Trade in Food, Feed and Animal By-Products.
- (c) "Joint Committee" means the Committee established under the provisions of Paragraph XIV. Committee has a corresponding meaning.
- (d) "MCCE" means the United Arab Emirates Ministry of Climate Change and Environment.
- (e) "MPI" means the New Zealand Ministry for Primary Industries.
- (f) "Processed food" means any food other than a raw agricultural commodity and includes any raw agricultural commodity that has been subject to processing, such as canning, cooking, freezing, dehydration or milling. Processed foods includes, but is not limited to, the freezing or dehydration of fruits and vegetables or transforming grain and animal products into bakery products.

¹ Food include plant products for human and animal consumption

- (g) "Relevant International Organisations" means The Codex Alimentarius Commission (Codex), and International Plant Protection Convention (IPPC).
- (h) "SPS Agreement" means the Agreement on the Application of Sanitary and Phytosanitary Measures, which is part of the Marrakesh Agreement establishing the World Trade Organisation.
- (i) The definitions in Annex A of the SPS Agreement and the relevant definitions developed by the Relevant International Organisations and other definitions approved by the Participants, apply to the implementation of this Memorandum Of Understanding.

III SCOPE

- 3.1 This Memorandum Of Understanding covers the sanitary and phytosanitary measures of the UAE applicable to New Zealand plant products and processed food exports to the UAE.
- 3.2 This Memorandum Of Understanding applies to shelf life requirements, as presented by MPI with supporting evidence and determined to be acceptable by the Emirates Authority For Standardization and Metrology, but does not apply to requirements for labelling of foodstuff and nutritional labelling.

IV MULTILATERAL OBLIGATIONS

- 4.1 Nothing in this Memorandum Of Understanding or the Annexes limits the rights or obligations of the Participants pursuant to the Agreement establishing the World Trade Organisation and its Annexes, and in particular the SPS Agreement

V ANNEXES

- 5.1 The Participants will mutually determine Annexes which set out details for the implementation of this Memorandum Of Understanding. Any such Annex is an integral part of this Memorandum Of Understanding.
- 5.2 Each Participant responsible for the implementation of an Annex will take all necessary actions to do so within a period of time mutually determined as reasonable by the Participants.

5.3 The implementing Annexes will include the following;

- (a) Annex 1: List of Contact Points
- (b) Annex 2: Plant Products and Processed Foods which are not Equivalent.
- (c) Annex 3: Import Checks on Consignments of Plant Products and Processed Foods

5.4 The Participants may mutually determine to amend any Annex or add supplementary Annexes. Any such amendment or addition will be recorded in writing between the Participants and subsequently form part of this Memorandum Of Understanding.

VI EQUIVALENCE

6.1 The Participants recognise that the application of equivalence is an important tool for trade facilitation. A determination of equivalence may be made in relation to the partial or full equivalence of sanitary and/or phytosanitary measures and related systems.

6.2 The recognition of equivalence requires an assessment and acceptance of:

- (a) the New Zealand legislation, standards and procedures, as well as the programmes in place to allow control and to ensure the MCCE's requirements are met.
- (b) the performance of MPI in relation to its regulatory control programme and assurances.

In this assessment, the MCCE will take account of experience already acquired.

VII DETERMINATION OF EQUIVALENCE

7.1 The MCCE will accept the sanitary and/or phytosanitary measures of New Zealand as equivalent to the corresponding sanitary measures of the UAE if MPI objectively demonstrates that its measures achieve the MCCE's appropriate level of sanitary and/or phytosanitary protection. To facilitate a determination of equivalence the MCCE will, on request, advise MPI of the objective(s) of any relevant sanitary or phytosanitary measure(s).

- 7.2 Where equivalence has not been recognised, New Zealand trade in plant products and processed food may take place under the conditions required by MCCE to meet its appropriate level of protection as set out in Annex 2. MPI will meet MCCE's import conditions, without prejudice to the result of the process set out in Paragraphs VI and VII.

VIII RECOGNITION OF SANITARY AND PHYTOSANITARY MEASURES

- 8.1 The Participants have, at the date of signing of this Memorandum Of Understanding, mutually determined the equivalence of New Zealand plant products and processed foods sanitary and phytosanitary measures for the purposes of trade.
- 8.2 Annex 2 specifies those plant products and processed foods which are not equivalent. Pending recognition, trade will take place under the conditions set out in Annex 2.
- 8.3 The Participants will take the necessary legislative and/or administrative actions to implement recognition of equivalence to allow trade on that basis within 3 months of the date of signing of this Memorandum Of Understanding.
- 8.4 Each consignment of food or processed food for which equivalence has been recognised will unless otherwise specified in this Arrangement, not be required to have a MPI health certificate.
- 8.5 Each consignment of fresh or chilled plant products that is not processed food must have a MPI health (phytosanitary) certificate. The health certificate will follow the template prescribed by the IPPC (ISPM 12) and be completed in English.

IX VERIFICATION

- 9.1 In order to maintain confidence in the effective implementation of the provisions of this Memorandum Of Understanding the MCCE may carry out audit and verification procedures of all or part of New Zealand's sanitary and phytosanitary system, including, where appropriate:
- (a) reviews of the inspection and audit programmes; and

(b) on-site audit.²

9.2 These procedures will be based on ISO 19011.

9.3 The MCCE may also carry out import checks on consignments on importation consistent with Paragraph X, the results of which will form part of the verification process.

X IMPORT CHECKS

10.1 Any import checks applied to New Zealand food and processed foods imported into the UAE will take account of the history and previous performance of such importations and will be risk based.

10.2 All import checks will be carried out in the least trade restrictive manner possible and without undue delay.

10.3 In the event that an import check reveals non-conformity with the relevant standards and/or requirements, any action taken by the MCCE will be proportionate to the risk involved. At the request of MPI, the MCCE will to the maximum extent ensure that MPI officials or their representatives are given the opportunity to contribute any relevant information to assist MCCE in taking a final decision on the disposition of the product.

10.4 Annex 3 records the frequency and nature of import checks.

10.5 The frequency and nature of import checks may be reassessed periodically by the Committee established under Paragraph XIV of this MOU.

XII NOTIFICATION

11.1 MPI will inform the MCCE through the contact point in Annex 1 in a timely and appropriate manner when any significant additional food safety measures are taken to protect human health.

11.2 In cases of serious and immediate concern with respect to human or plant health, an electronic mail notification will be made with urgency to the MCCE contact point and will be followed with an official detailed written confirmation within 7 days.

² On site audits may include other regulatory matters relating to food or feed suitability if mutually determined by the Participants

- 11.3 If the MCCE has serious food safety concerns, consultations regarding the situation will, on request, take place as soon as possible, and in any case within 30 days unless otherwise mutually determined between the Participants. Each Participant will endeavour in such situations to provide all the information necessary to avoid a disruption in trade, and to reach a mutually acceptable solution.
- 11.4 Without prejudice to the preceding paragraphs of this Paragraph and, in particular, Paragraph 11.3, the MCCE may, on serious human health grounds take provisional measures necessary for the protection of human health. These measures will be notified in writing within 72 hours to the MPI contact point in Annex 1. On request, consultations regarding the situation will be held within 15 days unless otherwise mutually decided by the Participants.

XII TRANSPARENCY

- 12.1 The Participants, through the contact points in Annex 1, will exchange information relevant to the implementation of this Memorandum Of Understanding, on a uniform and systematic basis, to provide assurance, engender mutual confidence and demonstrate the efficacy of the programmes controlled. Where appropriate, achievement of these objectives may be enhanced by exchanges of officials.
- 12.2 The information exchange on changes in SPS measures, and other relevant information, will include:
- (a) in advance of their finalisation, the opportunity to consider proposals for changes in regulatory standards or requirements which may affect this Memorandum Of Understanding.
 - (b) briefing on current developments affecting trade between the Participants; and
 - (c) information on the results of the verification procedures provided for in Paragraph IX and X.

XIII CONSULTATION

- 13.1 Either Participant may, by written notice to the other, request consultations if it considers that:

- a) any matter under this Memorandum Of Understanding has not been, or is not being, fulfilled;
- b) there is difficulty with the interpretation or application of this Memorandum Of Understanding; or
- c) trade between New Zealand and the United Arab Emirates has been, or is likely to be, disrupted as a result of any issue within the scope of this Memorandum Of Understanding.

13.2 In order to seek an early, equitable and mutually satisfactory solution to the matter of concern, the Participants will promptly enter into consultations following receipt of notice given under Paragraph 13.1.

XIV JOINT COMMITTEE

14.1 The Joint Committee established under the Memorandum Of Understanding between the United Arab Emirates Ministry of Climate Change and Environment and the New Zealand Ministry for Primary Industries on the Sanitary Conditions for the Trade in Food, Feed and Animal By-Products will consider any matters relating to this Memorandum Of Understanding and will examine all matters which may arise in relation to its implementation.

XV FINAL UNDERSTANDINGS

15.1 This Memorandum Of Understanding will take effect from the date of signature by both of the Participants.

15.2 Either Participant may terminate this Memorandum Of Understanding at any time by giving at least six (6) months' written notice informing the other Participant of its intention to terminate the Memorandum Of Understanding.

15.3 Termination of this Memorandum Of Understanding will not affect the validity and duration of any on-going activities and/or programmes under this Memorandum Of Understanding, which will continue until their completion unless the Participants mutually decide otherwise.

15.4 Amendments to this Memorandum Of Understanding, may be made at any time in writing by mutual determination of the Participants.

Amendments will take effect as mutually determined by the Participants.

- 16.5 This MOU constitutes the entire arrangement among the Participants with respect to the subject matter hereof, and supersedes all prior discussions and writings with respect to the subject matter.

Signed at Auckland on this 18th day of March 2016 in two languages, Arabic and English. The English and Arabic texts of this Memorandum Of Understanding are equally valid. In the event of any divergence between those texts, the English text will prevail.



Julie Collins
Acting Deputy Director-General
Policy, Ministry for Primary
Industries

**on behalf of the Ministry for
Primary Industries of New
Zealand**



Dr Majid Al Qassimi
Director of Animal Health and
Development Department

**on behalf of the Ministry of
Climate Change and
Environment of the United
Arab Emirates**

ANNEX 1: LIST OF CONTACT POINTS

MOCCA

Eng. Alia bin Harib
Food Safety Policies & Regulations Expert
T +971 4 2148 440 E: foodsafety@moccae.gov.ae

MPI

Consul and Regional Agriculture Counsellor
New Zealand Embassy to the UAE
T +971 56 563 2100

ANNEX 2: PLANT PRODUCTS AND PROCESSED FOODS WHICH ARE NOT EQUIVALENT

Description of Plant products and/or Processed Food	MCCE requirements for Plant products and/or Processed Food that are not recognised as equivalent
None	None

ANNEX 3: IMPORT CHECKS

IMPORT CHECKS ON CONSIGNMENTS OF PLANT PRODUCTS AND PROCESSED FOODS

Type of import check ³ :	Rate in %
<p>Documentary and Identity checks MCCE may perform documentary checks and identity checks on plant products and Processed foods.</p> <p>Identity check means a discretionary⁴ confirmatory check by MCCE to ensure that the certificate(s)/document(s) or other document(s) correspond with the product within the consignment. In the case of sealed containers, an identity check will consist of verifying that the seals are intact and that container identity information and the seal number correspond to those given in the accompanying documentation or certificate.</p>	100
<p>2. Physical checks (including random or targeted) Processed foods and plant products.</p>	0.5

³MCCE may delegate these activities, including physical inspections, to a responsible person or an agency, in accordance with UAE Federal legislation.

⁴In accordance with UAE sanitary and food and feed suitability Federal legislation.

CHAPTER 7
TECHNICAL BARRIERS TO TRADE

ARTICLE 7.1
Definitions

For the purposes of this Chapter, the terms and definitions set out in Annex 1 to the TBT Agreement apply.

ARTICLE 7.2
Objectives

The objective of this Chapter is to facilitate trade in goods, including by eliminating unnecessary technical barriers to trade, enhancing transparency, and promoting regulatory cooperation and good regulatory practices.

ARTICLE 7.3
Scope

1. This Chapter shall apply to the preparation, adoption, and application of all standards, technical regulations, and conformity assessment procedures that may affect trade in goods between the Parties.
2. Notwithstanding paragraph 1, this Chapter shall not apply to:
 - (a) purchasing specifications prepared by governmental bodies for their production or consumption requirements, which are covered by Chapter 11 (Government Procurement); or
 - (b) sanitary or phytosanitary measures, which are covered by Chapter 6 (Sanitary and Phytosanitary Measures).
3. For greater certainty, nothing in this Chapter shall prevent a Party from adopting or maintaining standards, technical regulations, or conformity assessment procedures in accordance with its rights and obligations under this Agreement, the TBT Agreement, and any other relevant international agreement.

ARTICLE 7.4
Affirmation of the TBT Agreement

The Parties affirm their existing rights and obligations with respect to each other under the TBT Agreement.

ARTICLE 7.5
International Standards

1. Each Party shall use relevant international standards, guides, and recommendations, to the extent provided in Articles 2.4 and 5.4 of the TBT Agreement, as a basis for its technical regulations and conformity assessment procedures.
2. In determining whether an international standard, guide, or recommendation within the meaning of Articles 2 and 5 and Annex 3 of the TBT Agreement exists, each Party shall base its determination on the principles set out in the TBT Committee Decision on International Standards: *Decision and Recommendations of the Committee on Principles for the Development of International Standards, Guides and Recommendations with relation to Articles 2, 5 and Annex 3 of the Agreement*, adopted by the WTO committee on technical barriers to trade since 1 January 1995, as revised on 15 November 2022 (G/TBT/1/Rev.15), and any subsequent version thereof.
3. The Parties shall cooperate, where feasible and appropriate, in areas of mutual interest in the context of their participation in international standardisation bodies to ensure that international standards developed within such organisations are trade-facilitating and do not create unnecessary obstacles to international trade.

ARTICLE 7.6
Technical Regulations

1. Consistent with Article 2.2 of the TBT Agreement, the Parties shall ensure that technical regulations are not prepared, adopted or applied with a view to, or with the effect of, creating unnecessary obstacles to trade between the Parties.
2. The Parties shall use international standards as a basis for preparing their technical regulations unless those international standards are ineffective or inappropriate for achieving the legitimate objective pursued.
3. Where a Party does not use relevant international standards, or the relevant parts thereof, as the basis for its technical regulations, that Party shall, on request from the other Party:
 - (a) identify any substantial deviation from the relevant international standards;
and
 - (b) explain the reasons why those international standards have been considered inappropriate or ineffective for the objective pursued.
4. Consistent with Article 2.7 of the TBT Agreement, each Party shall give positive consideration to accepting as equivalent technical regulations of the other Party, even

if these regulations differ from its own, provided that it is satisfied that those technical regulations adequately fulfil the objectives of its own technical regulations.

5. Each Party shall give positive consideration to a request by the other Party to negotiate arrangements for achieving the equivalence of technical regulations.

6. Each Party shall, upon request of the other Party, explain why it has not accepted a request by the other Party to negotiate such arrangements.

ARTICLE 7.7 **Conformity Assessment Procedures**

1. Consistent with Article 5.1.2 of the TBT Agreement, the Parties shall ensure that conformity assessment procedures are not prepared, adopted or applied with a view to or with the effect of creating unnecessary obstacles to trade between the Parties.

2. The Parties shall use international standards as a basis for preparing their conformity assessment procedures unless those international standards are ineffective or inappropriate for achieving the legitimate objective pursued.

3. Where a Party does not use relevant international standards as the basis for its conformity assessment procedures, that Party shall, on request from the other Party:

- (a) identify any substantial deviation from the relevant international standards;
and
- (b) explain the reasons why those international standards have been considered inappropriate or ineffective for the aim pursued.

4. The Parties recognise that a broad range of mechanisms exist to facilitate the acceptance of the results of conformity assessment procedures conducted in the other Party's territory. Such mechanisms may include:

- (a) recognising existing regional and multilateral mutual recognition agreements and arrangements to which both Parties' conformity assessment bodies are party;
- (b) promoting mutual recognition of conformity assessment results by either Party through recognition of the other Party's designation of conformity assessment bodies;
- (c) encouraging voluntary arrangements between conformity assessment bodies in the territory of each Party;
- (d) accepting a supplier's declaration of conformity where appropriate;

(e) harmonising criteria for the designation of conformity assessment bodies, including accreditation procedures; and

(f) other mechanisms as mutually agreed by the Parties.

5. Each Party shall ensure, whenever possible, that the results of conformity assessment procedures conducted in the territory of the other Party are accepted, even when those procedures differ from its own, provided that those procedures offer a satisfactory assurance of applicable technical regulations or standards equivalent to its own procedures. Where a Party does not accept the results of a conformity assessment procedure conducted in the territory of the other Party, it shall, on request of the other Party, explain the reasons for its decision.

6. In order to enhance confidence in the consistent reliability of conformity assessment results, the Parties may consult as appropriate on matters such as the technical competence of the conformity assessment bodies involved.

7. Each Party shall give positive consideration to a request by the other Party to negotiate agreements or arrangements for the mutual recognition of the results of their respective conformity assessment procedures.

8. The Parties shall exchange information on acceptance mechanisms with a view to facilitating the acceptance of conformity assessment results.

ARTICLE 7.8 **Cooperation**

1. The Parties shall strengthen their cooperation in the fields of standards, technical regulations, and conformity assessment procedures with a view to:

(a) increasing the mutual understanding of their respective systems;

(b) enhancing cooperation between the Parties on matters of mutual interest, including health, safety and environmental protection;

(c) facilitating trade by implementing good regulatory practices; and

(d) enhancing cooperation, as appropriate, to ensure that technical regulations and conformity assessment procedures are based on international standards or the relevant parts of them and do not create unnecessary obstacles to trade between the Parties.

2. To achieve the objectives set out in paragraph 1, the Parties shall, as mutually agreed and to the extent possible, cooperate on regulatory issues, which may include the:

- (a) promotion of good regulatory practices, including based on risk management principles;
 - (b) exchange of information to improve the quality and effectiveness of their technical regulations;
 - (c) development of joint initiatives for managing risks to health, safety, or the environment and preventing deceptive practices; and
 - (d) exchange of market surveillance information where appropriate.
3. The Parties shall encourage cooperation between their respective organisations responsible for standardisation, conformity assessment, accreditation, and metrology with a view to furthering the objectives of this Chapter.
4. The Parties shall enhance communication and coordination with each other, where appropriate, in discussions on the equivalence of technical regulations and related issues in international fora, such as the WTO Committee on Technical Barriers to Trade.

ARTICLE 7.9 Transparency

1. When a proposed technical regulation is notified to the WTO, a Party shall give appropriate consideration to the comments received from the other Party and, upon request of the other Party, provide written responses to the comments made by the other Party.
2. Each Party shall, upon request of the other Party, provide information, including the objective of, and rationale for, a technical regulation or conformity assessment procedure that the Party has adopted or proposes to adopt that may affect the trade between the Parties, within a reasonable period as agreed between the Parties.
3. The Parties shall ensure that all adopted technical regulations and conformity assessment procedures are publicly available.

ARTICLE 7.10 Contact Points

1. For the purposes of this Chapter, the Contact Points are:
- (a) for the UAE, the Standardisation Affairs Sector, Ministry of Industry and Advanced Technology or its successor; and

(b) for New Zealand, Trade & Supply Chains team, Ministry of Business, Innovation and Employment or its successor.

2. Each Party shall promptly notify the other Party of any change of its Contact Point.
3. The Contact Points shall work jointly to facilitate the implementation of this Chapter, communication and cooperation between the Parties on matters relating to this Chapter.

ARTICLE 7.11 **Information Exchange and Technical Discussions**

1. A Party may request a technical discussion regarding any matter arising under this chapter, with the aim of resolving the matter to the mutual satisfaction of both Parties, by notifying the Contact Points. Each Party shall give positive consideration to such a request.
2. Unless the Parties agree otherwise, the Parties shall endeavour to hold technical discussions within 60 days of the request for technical discussions, and by any agreed method. The Parties shall endeavour to resolve the matter as expeditiously as possible.
3. If the requesting Party considers that the matter is urgent, it may request that any discussions commence within a shorter timeframe. In that case, the responding Party shall give positive consideration to this request.
4. Any information or explanation that a Party provides upon request of the other Party under this Chapter shall be provided in print or electronically within a reasonable period. Each Party shall endeavour to respond to such a request within 60 days.

ARTICLE 7.12 **Halal**

The Parties agree to strengthen cooperation between their respective competent authorities on halal-quality infrastructure, as well as any other form of cooperation as may be agreed between the Parties.

CHAPTER 8

INVESTMENT FACILITATION

ARTICLE 8.1

UAE – New Zealand Investment Agreement

The Parties acknowledge that, in addition to the provisions set out in this Chapter, they have concluded, concurrently with this Agreement, the Agreement between the Government of the United Arab Emirates and the Government of New Zealand for the Promotion and Protection of Investments (“UAE – New Zealand Investment Agreement”).

ARTICLE 8.2

Promotion of Investment

The Parties affirm their desire to promote an attractive investment climate and expand trade in goods and services. In this regard, the Parties shall endeavour to take appropriate measures to promote an attractive investment climate, including by:

- (a) encouraging investments between the Parties, especially those that will support decarbonisation efforts and the development of clean technologies;
- (b) encouraging investment in partnership with Māori;
- (c) promoting cooperation with relevant government agencies to expand opportunities for business and industry; and
- (d) conducting information exchanges on other issues of mutual interest relating to investment opportunities between the Parties.

ARTICLE 8.3

Facilitation of Investment

1. Subject to its laws and regulations, each Party shall endeavour to secure favourable conditions necessary to facilitate long-term investment relationships between the Parties, including by:

- (a) ensuring that all relevant measures of general application with respect to matters within the scope of this chapter are administered in a reasonable and impartial manner;

- (b) ensuring that all relevant measures of general application with respect to matters within the scope of this chapter are promptly published, or otherwise made publicly available; and
 - (c) otherwise promoting the dissemination of investment information, including investment policies, procedures and informational materials.
2. To the extent possible, subject to its laws and regulations, a Party's activities under paragraph 1 may include providing voluntary assistance, in resolving difficulties experienced by investors of the other Party impacting their covered investments.
3. The Parties shall endeavour to facilitate meetings between their respective competent authorities aimed at exchanging knowledge and approaches to better facilitate investment in priority sectors and support the development of clean technologies. This includes the exchange of knowledge and approaches to engaging and partnering with Māori.

ARTICLE 8.4

Investment and the Environment

1. The Parties recall the provisions of Chapter 14 (Trade and Sustainable Development) that are applicable to promoting mutually supportive investment and environmental outcomes. The Parties shall endeavour to enhance their respective capacities to address investment-related environmental issues, including through cooperation.
2. The Parties further recall that such provisions include those applicable to:
- (a) maintaining and enforcing domestic environmental law and policies;
 - (b) recognising that it is inappropriate to weaken or reduce the protection of environmental law to encourage investment;
 - (c) affirming commitments under multilateral environmental agreements to which they are party;
 - (d) supporting the transition to low carbon and climate resilient economies; and
 - (e) encouraging investment in environmental goods and services as a means of improving environmental and economic performance, supporting inclusive economic growth, contributing to clean growth, and addressing global environmental challenges.

ARTICLE 8.5
Dispute Settlement

Neither Party shall have recourse to dispute settlement under Chapter 20 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 9

TRADE IN SERVICES

ARTICLE 9.1

Definitions

For the purposes of this Chapter:

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

airport operation and management services mean the supply of air terminal, airfield and other airport infrastructure operation services on a fee or contract basis. Airport operation services do not include air navigation services;

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

- (a) the constitution, acquisition, or maintenance of a juridical person; or
- (b) the creation or maintenance of a branch or representative office;

within the territory of a Party for the purpose of supplying a service;

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

ground handling services mean the supply at an airport, on a fee or contract basis, of the following: airline representation, administration and supervision; passenger handling; baggage handling; ramp services; catering (except the preparation of the food); air cargo and mail handling; fueling of an aircraft; aircraft servicing and cleaning; surface transport; and flight operations, crew administration and flight planning. Ground handling services do not include self-handling; security; line maintenance; aircraft repair and maintenance; or management or operation of essential centralised airport infrastructure such as de-icing facilities, fuel distribution systems, baggage handling systems, and fixed intra-airport transport systems;

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

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

- (a) constituted or otherwise organised under the law of that Party, and is engaged in substantive business operations in the territory of that Party; or
- (b) in the case of the supply of a service through commercial presence, owned or controlled by:
 - (i) natural persons of that Party; or
 - (ii) juridical persons of that other Party identified under subparagraph (a).

a juridical person is:

- (a) "owned" by persons of a Party if more than 50 percent of the equity interest in it is beneficially owned by persons of that Party;
- (b) "controlled" by persons of a Party if such persons have the power to name a majority of its directors or otherwise to legally direct its actions; or
- (c) "affiliated" with another person when it controls, or is controlled by, that other person; or when it and the other person are both controlled by the same person;

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

measures by Parties mean measures taken by:

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

measures by Parties affecting trade in services include measures in respect of:

- (a) the purchase or use of, or payment for, a service;
- (b) the access to and use of, in connection with the supply of a service, services which are required by a Party to be offered to the public generally; and
- (c) the presence, including commercial presence, of persons of a Party for the supply of a service in the territory of the other Party;

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

natural person means:

- (a) for the UAE a national or a permanent resident¹;
- (b) for New Zealand, a citizen of New Zealand under its laws or a natural person who has the right of permanent residence in New Zealand;

sector of a service means:

- (a) with reference to a specific commitment, one or more, or all, subsectors of that service, as specified in a Party's Schedule; or
- (b) otherwise, the whole of that service sector, including all of its subsectors;

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

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

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

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

- (a) from or in the territory of that Party, or in the case of maritime transport, by a vessel registered under the laws of that Party, or by a person of that Party which supplies the service through the operation of a vessel or its use in whole or in part; or
- (b) in the case of the supply of a service through commercial presence or through the presence of natural persons, by a service supplier of a Party;

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

service supplier means any person of a Party that seeks to supply or supplies a service;²

¹ With respect to the UAE, the term “permanent resident” shall mean any natural person who is in possession of a valid residency permit under the laws and regulations of the UAE.

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

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

trade in services means the supply of a service:

- (a) from the territory of a Party into the territory of the other Party;
- (b) in the territory of a Party to the service consumer of the other Party;
- (c) by a service supplier of a Party, through commercial presence in the territory of the other Party;
- (d) by a service supplier of a Party, through presence of natural persons of a Party in the territory of the other Party;

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

ARTICLE 9.2

Scope and Coverage

1. This Chapter applies to measures by Parties affecting trade in services.

2. This Chapter shall not apply to:

- (a) government procurement;
- (b) services supplied in the exercise of governmental authority;
- (c) subsidies or grants provided by a Party, including government-supported loans, guarantees, and insurance; and
- (d) measures affecting natural persons of a Party seeking access to the employment market of the other Party, or measures regarding citizenship, residence or employment on a permanent basis.
- (e) measures affecting air traffic rights however granted, or measures affecting services directly related to the exercise of air traffic rights, other than measures affecting:
 - (i) aircraft repair and maintenance services;
 - (ii) the selling and marketing of air transport services;

- (iii) computer reservation system services;
- (iv) specialty air services;
- (v) airport operation and management services; or
- (vi) ground-handling services.

3. Nothing in this Chapter shall prevent a Party from applying measures to regulate the entry of natural persons into, or their temporary stay in, its territory, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across, its borders, provided that such measures are not applied in such a manner as to nullify or impair the benefits accruing to any Party under the terms of a specific commitment.³

ARTICLE 9.3

Schedules of Specific Commitments

1. Each Party shall set out in its Schedule of Specific Commitments, the specific commitments it undertakes in accordance with Articles 9.5, 9.6, and 9.7.
2. With respect to sectors where such commitments are undertaken, each Schedule of Specific Commitments shall specify:
 - (a) terms, limitations, and conditions on market access;
 - (b) conditions and qualifications on national treatment;
 - (c) undertakings relating to additional commitments;
 - (d) where appropriate, the timeframe for implementation of such commitments;
and
 - (e) where appropriate, the date of entry into force of such commitments.
3. Measures inconsistent with both Articles 9.5 and 9.6 shall be inscribed in the column relating to Article 9.5. In this case, the inscription will be considered to provide a condition or qualification to Article 9.6 as well.
4. The Parties' Schedules of Specific Commitments are set forth in Annex 9C and Annex 9D.

³ The sole fact of requiring a visa for natural persons of a certain country and not for those of others shall not be regarded as nullifying or impairing benefits under a specific commitment.

ARTICLE 9.4
Most-Favoured Nation Treatment

1. In respect of the services sectors listed for each Party in its Most Favoured Nation Sectoral Coverage Appendix (Annex 9E), and subject to any conditions and qualifications set out therein, each Party shall accord to services and service suppliers of the other Party treatment no less favourable than that it accords to like services and service suppliers of a non-party.
2. Notwithstanding paragraph 1, each Party reserves the right to adopt or maintain any measure that accords differential treatment to services and service suppliers of any non-party under any free trade agreement or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.
3. For greater certainty, paragraph 2 includes, in respect of agreements on the liberalisation of trade in goods or services or investment, any measures taken as part of a wider process of economic integration or trade liberalisation between the parties to such an agreement.
4. For sectors and subsectors not set out in a Party's Most-Favoured-Nation Treatment Sectoral Coverage Appendix (Annex 9-E) pursuant to paragraph 1, if, after the date of entry into force of this Agreement, a Party subsequently enters into any agreement with a non-party in which it provides to services or service suppliers of that non-party treatment more favourable than it accords to like services or service suppliers of the other Party, the other Party may request consultations to discuss the possibility of extending, under this Agreement, treatment no less favourable than that provided under the agreement with the non-party. In such circumstances, the Parties shall enter into consultations bearing in mind the overall balance of benefits.

ARTICLE 9.5
Market Access

1. With respect to market access through the modes of supply identified in the definition of "trade in services" contained in Article 9.2, each Party shall accord services and service suppliers of the other Party treatment no less favourable than that provided for under the terms, limitations and conditions agreed and specified in its Schedule of Specific Commitments.⁴

⁴ If a Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in subparagraph (a) of the definition of "trade in services" contained in Article 9.1 and if the cross-border movement of capital is an essential part of the service itself, that Party is thereby committed to allow such movement of capital. If a Party undertakes a market access commitment in relation to the supply of a service through the mode of supply referred to in subparagraph (c) of the definition of "trade in services" contained in Article 9.1, it is thereby committed to allow related transfers of capital into its territory.

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

(a) limitations on:

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

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

(iii) the total number of service operations or on the total quantity of service output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;⁵

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

(v) the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment; and

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

ARTICLE 9.6

National Treatment

1. With respect to the services sectors inscribed in its Schedule of Specific Commitments, and subject to any conditions and qualifications set out therein, each Party shall accord to services and service suppliers of the other Party, in respect of all measures affecting the supply of services, treatment no less favourable than that it accords to its own like services and service suppliers.⁶

⁵ Subparagraph 2(a)(iii) does not cover measures of a Party which limit inputs for the supply of services.

⁶ Specific commitments assumed under this Article shall not be construed to require either Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.

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

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

ARTICLE 9.7

Additional Commitments

The Parties may negotiate commitments with respect to measures affecting trade in services not subject to scheduling under Articles 9.5 and 9.6, including those regarding qualification, standards, or licensing matters. Such commitments shall be inscribed in a Party's Schedule of Specific Commitments.

ARTICLE 9.8

Modification of Schedules

Upon written request by a Party, the Parties shall hold consultations to consider any modification or withdrawal of a specific commitment in the requesting Party's Schedule of Specific Commitments. The consultations shall be held within three months of the requesting Party making its request. In the consultations, the Parties shall aim to ensure that a general level of mutually advantageous commitments no less favourable to trade than that provided for in the Schedule of Specific Commitments prior to such consultations is maintained. Modifications of Schedules are subject to any procedures adopted by the Joint Committee established in Chapter 19 (Administration of the Agreement).

ARTICLE 9.9

Domestic Regulation

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

2. If a Party adopts or maintains a measure relating to the authorisation for the supply of a service of general application, the Party shall, with respect to that measure, ensure that:

- (a) the measure is based on objective and transparent criteria;⁷

⁷ For greater certainty, these criteria may include competence and the ability to supply a service, including to do so in a manner consistent with a Party's regulatory requirements, such as health, labour,

- (b) the competent authority reaches and administers any decision in a manner independent from any supplier of the service for which authorisation is required;⁸
- (c) the procedures in the measure are impartial, adequate for applicants to demonstrate whether they meet the requirements for authorisation, and do not in themselves unjustifiably prevent fulfilment of a requirement;
- (d) to the extent practicable, the measure does not require an applicant to approach more than one competent authority for each application for authorisation;⁹ and
- (e) the measure does not discriminate between men and women.¹⁰

3. Where authorisation is required for the supply of a service on which a specific commitment under this Chapter has been made, the competent authorities of each Party shall:

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

and environmental requirements. Competent authorities may assess the weight to be given to each criterion.

⁸ For greater certainty, this provision does not mandate a particular administrative structure; it refers to the decision-making process and administering of decisions.

⁹ For greater certainty, a Party may require multiple applications for authorisation if a service is within the jurisdiction of multiple competent authorities.

¹⁰ Differential treatment that is reasonable and objective, and aims to achieve a legitimate purpose, and adoption by the Parties of temporary special measures aimed at accelerating de facto equality between men and women, shall not be considered discrimination for the purposes of this provision.

4. If a Party requires authorisation for the supply of a service, the Party shall promptly publish or otherwise make publicly available the information necessary to comply with requirements or procedures for obtaining, maintaining, amending, and renewing that authorisation. That information shall include:

- (a) any fee;
- (b) the contact information of the relevant competent authorities;
- (c) any procedure for appeal or review of a decision concerning an application;
- (d) any procedure for monitoring or enforcing compliance with the terms and conditions of licenses or qualifications;
- (e) any opportunities for public involvement, such as through hearings or comments;
- (f) any indicative timeframe for processing of an application;
- (g) any requirement or procedure; and
- (h) any technical standard.

5. If a Party requires authorisation for the supply of a service, it shall ensure that each competent authority:

- (a) endeavours to accept applications in electronic format;
- (b) endeavours to accept requests to take any required examination in electronic format and to consider, to the extent practicable, the use of electronic means in other aspects of the examination process; and
- (c) accepts copies of documents, that are authenticated in accordance with the Party's domestic laws and regulations, in place of original documents, unless the competent authorities require original documents to protect the integrity of the authorisation process.

6. With a view to ensuring that measures relating to qualification requirements and procedures, technical standards, and licensing requirements and procedures do not constitute unnecessary barriers to trade in services, the Parties shall, in sectors where specific commitments are undertaken, aim to ensure that such requirements are:

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

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

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

7. In determining whether a Party is in conformity with the obligation under subparagraph 6, account shall be taken of international standards of relevant international organisations applied by that Party.¹¹

8. Each Party shall ensure that any authorisation fee charged by each of its competent authorities is reasonable, transparent, based on authority set out in a measure, and does not, in itself, restrict the supply of the relevant service.¹²

9. Each Party shall endeavour to ensure that measures related to authorisation do not impose disproportionate burdens on micro-, small-, and medium-sized enterprises.

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

11. The Parties shall jointly review the results of the negotiations on disciplines on domestic regulation, pursuant to Article VI.4 of the GATS, with a view of incorporating them into this Chapter.

ARTICLE 9.10

Recognition

1. For the purposes of the fulfilment, in whole or in part, of its standards or criteria for the authorisation, licensing or certification of service suppliers, and subject to paragraph 4, a Party may recognise, or encourage its relevant competent bodies to recognise, the education or experience obtained, requirements met, or licences or certifications granted in the other Party. Such recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement between the Parties or their relevant competent bodies, or may be accorded autonomously.

2. If a Party recognises, autonomously or by agreement or arrangement, the education or experience obtained, requirements met, or licences or certifications granted, in the territory of a non-party, nothing in Article 9.4 shall be construed to

¹¹ The term “relevant international organisations” refers to international bodies whose membership is open to the relevant bodies of the Parties to this Agreement.

¹² For the purposes of this paragraph, an authorisation fee does not include a fee for the use of natural resources, payments for auction, tendering, or other non-discriminatory means of awarding concessions, or mandated contributions to the provision of universal service.

require the Party to accord recognition to the education or experience obtained, requirements met, or licences or certifications granted, in the territory of the other Party.

3. Where a Party recognises, by agreement or arrangement, the education or experience obtained, requirements met, or licenses or certifications granted in the territory of a non-party, that Party shall afford the other Party adequate opportunity to negotiate its accession to such an agreement or arrangement, whether existing or future, or to negotiate a comparable agreement or arrangement with it. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that the education, experience, licences or certifications obtained or requirements met in that other Party's territory should also be recognised.

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

5. The Parties agree to encourage, where possible, the relevant bodies in their respective territories responsible for issuance and recognition of professional and vocational qualifications to:

(a) strengthen cooperation and to explore possibilities for mutual recognition of respective professional and vocational qualifications; and

(b) pursue mutually acceptable standards and criteria for licensing and certification with respect to service sectors of mutual importance to the Parties.

ARTICLE 9.11

Payments and Transfers

1. Except under the circumstances envisaged in Article 21.5 (Restrictions to Safeguard the Balance-of-Payments), a Party shall not apply restrictions on international transfers and payments for current transactions relating to its specific commitments.

2. Nothing in this Chapter shall affect the rights and obligations of a Party as a member of the International Monetary Fund (hereinafter referred to as the IMF) under the IMF Articles of Agreement, including the use of exchange actions which are in conformity with the IMF Articles of Agreement, provided that a Party shall not impose restrictions on any capital transaction inconsistently with its specific commitments regarding such transactions, except under Article 21.5 (Restrictions to Safeguard the Balance-of-Payments) or at the request of the IMF.

ARTICLE 9.12
Monopolies and Exclusive Service Suppliers

1. Each Party shall ensure that any monopoly supplier of a service in its territory does not, in the supply of the monopoly service in the relevant market, act in a manner inconsistent with that Party's obligations under Article 9.4, and its specific commitments.
2. Where a Party's monopoly supplier of a service competes, either directly or through an affiliated company, in the supply of a service outside the scope of its monopoly rights and which is subject to that Party's commitments, that Party shall ensure that such a supplier does not abuse its monopoly position to act in its territory in a manner inconsistent with such commitments.
3. This Article shall also apply to cases of exclusive service suppliers, where a Party, formally or in effect:
 - (a) authorises or establishes a small number of service suppliers; and
 - (b) substantially prevents competition among those suppliers in its territory.

ARTICLE 9.13
Business Practices

1. The Parties recognise that certain business practices of service suppliers, other than those falling under Article 9.12, may restrain competition and thereby restrict trade in services.
2. Each Party shall, on request of any other Party, enter into consultations with a view to eliminating practices referred to in paragraph 1. The requested Party shall accord full and sympathetic consideration to such a request and shall cooperate through the supply of publicly available non-confidential information of relevance to the matter in question. The requested Party may also provide other information available to the requesting Party, subject to its laws and regulations and to the conclusion of a satisfactory agreement concerning the safeguarding of its confidentiality by the requesting Party.

ARTICLE 9.14
Denial of Benefits

1. A Party may deny the benefits of this Chapter to a service supplier that is a juridical person, if persons of a non-party own or control that juridical person and the denying Party adopts or maintains measures with respect to the non-party or a person of the non-party that prohibit transactions with the juridical person or that would be

violated or circumvented if the benefits of this Agreement were accorded to the juridical person.

2. In the case of the supply of a maritime transport service, a Party may deny the benefits of this chapters if it establishes that the service is supplied:

(a) by a vessel registered under the laws of a non-party, and

(b) by a person of a non-party which operates or uses the vessel in whole or in part.

3. A Party may deny the benefits of this Chapter to a service supplier of another Party if the service supplier is a juridical person owned or controlled by persons of a non-party or by persons of the denying Party that have no substantial business activities in the territory of the denying Party.

ARTICLE 9.15 **Review**

1. In any review of this Agreement conducted in accordance with Article 19.6 (General Review) the Parties shall review this Chapter and related Annexes and Schedules so as to progressively liberalise trade in services between the Parties.

2. The first such review shall take place five years after the entry into force of this Agreement unless the Parties agree otherwise.

3. Further to paragraph 1, the Parties shall review their approach to the scheduling of commitments in accordance with Article 9.3, including whether either Party considers it appropriate to transition to making commitments on a negative list basis.

ARTICLE 9.16 **Annexes**

The following Annexes form an integral part of this Chapter:

(a) Annex 9-A (Financial Services);

(b) Annex 9-B (Telecommunications Services);

(c) Annex 9-C (Schedule of Specific Commitments of New Zealand);

(d) Annex 9-D (Schedule of Specific Commitments of UAE); and

(e) Annex 9-E (MFN Sectoral Coverage List).

ANNEX 9-A

FINANCIAL SERVICES

1. *Scope and Definition*

- (a) This Annex applies to measures affecting the supply of financial services. Reference to the supply of a financial service in this Annex shall mean the supply of a service as defined in the definition of “trade in services” contained in Article 9.1.
- (b) For the purposes of the definition of “services” contained in Article 9.1 (Definitions), "service supplied in the exercise of governmental authority" means the following:
 - (i) activities conducted by a central bank or monetary authority or by any other public entity in pursuit of monetary or exchange rate policies;
 - (ii) activities forming part of a statutory system of social security or public retirement plans; and
 - (iii) other activities conducted by a public entity for the account or with the guarantee or using the financial resources of the Government.
- (c) For the purposes of the definition of “services” contained in Article 9.1 (Definitions), if a Party allows any of the activities referred to in subparagraphs (b)(ii) or (b)(iii) of this paragraph to be conducted by its financial service suppliers in competition with a public entity or a financial service supplier, "services" shall include such activities.
- (d) The definition of “service supplied in the exercise of governmental authority” contained in Article 9.1 (Definitions) shall not apply to services covered by this Annex.

2. *Domestic Regulation*

- (a) Notwithstanding any other provisions of Chapter 9 (Trade in Services), a Party shall not be prevented from taking measures for prudential reasons, including for the protection of investors, depositors, policy holders or persons to whom a fiduciary duty is owed by a financial service supplier, or to ensure the integrity and stability of the financial system. Where such measures do not conform with the provisions of Chapter 9 (Trade in Services), they shall not be used as a means of

avoiding the Party's commitments or obligations under Chapter 9 (Trade in Services).

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

3. *Recognition*

- (a) A Party may recognize prudential measures of a non-Party in determining how the Party's measures relating to financial services shall be applied. Such recognition, which may be achieved through harmonization or otherwise, may be based upon an agreement or arrangement with the non-Party concerned or may be accorded autonomously.
- (b) A Party that is a party to such an agreement or arrangement referred to in subparagraph (a), whether future or existing, shall afford adequate opportunity for the other Party to negotiate its accession to such agreements or arrangements, or to negotiate comparable ones with it, under circumstances in which there would be equivalent regulation, oversight, implementation of such regulation, and, if appropriate, procedures concerning the sharing of information between the parties to the agreement or arrangement. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that such circumstances exist.

4. *Dispute Settlement*

Panels for disputes on prudential issues and other financial matters shall have the necessary expertise relevant to the specific financial service under dispute.

5. *Definitions*

For the purposes of this Annex:

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

Insurance and insurance-related services

- (i) Direct insurance (including co-insurance):

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

Banking and other financial services (excluding insurance)

- (v) Acceptance of deposits and other repayable funds from the public;
- (vi) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;
- (vii) Financial leasing;
- (viii) All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts;
- (ix) Guarantees and commitments;
- (x) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:
 - (A) money market instruments (including cheques, bills, certificates of deposits);
 - (B) foreign exchange;
 - (C) derivative products including, but not limited to, futures and options;
 - (D) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;
 - (E) transferable securities;
 - (F) other negotiable instruments and financial assets, including bullion.

- (xi) Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;
 - (xii) Money broking;
 - (xiii) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;
 - (xiv) Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;
 - (xv) Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services;
 - (xvi) Advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (v) through (xv), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.
- (b) A financial service supplier means any natural or juridical person of a Party wishing to supply or supplying financial services but the term "financial service supplier" does not include a public entity.
- (c) "Public entity" means:
- (i) a government, a central bank or a monetary authority, of a Party, or an entity owned or controlled by a Party, that is principally engaged in carrying out governmental functions or activities for governmental purposes, not including an entity principally engaged in supplying financial services on commercial terms;
or
 - (ii) a private entity, performing functions normally performed by a central bank or monetary authority, when exercising those functions.

ANNEX 9-B

TELECOMMUNICATIONS SERVICES

ARTICLE 9B.1 Definitions

For the purposes of this Annex:

cost-oriented means based on cost, and may include a reasonable profit, and may involve different cost methodologies for different facilities or services;

end-user means a final consumer of, or subscriber to, a public telecommunications service, including a service supplier other than a supplier of public telecommunications services;

essential facilities means facilities of a public telecommunications network or service that:

- (i) are exclusively or predominantly provided by a single or limited number of suppliers; and
- (ii) cannot feasibly be economically or technically substituted in order to provide a service;

interconnection means linking with suppliers providing public telecommunications networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier;

international mobile roaming service means a commercial mobile service provided pursuant to a commercial agreement between suppliers of public telecommunications services that enables an end-user whose mobile handset or other device normally accesses public telecommunication services in the territory of one Party to use their mobile handset or other device for voice, data, or messaging services in the territory of the other Party;

leased circuits means telecommunications facilities between two or more designated points which are set aside for the dedicated use of, or availability to, particular users;

licence means any authorisation that a Party may require of a person, in accordance with its laws and regulations, in order for that person to offer a public telecommunications network or service, including concessions, permits or registrations;

major supplier means a supplier of public telecommunications networks or services that has the ability to materially affect the terms of participation (having regard to price

and supply), in the relevant market for public telecommunications networks or services as a result of:

- (i) control over essential facilities; or
- (ii) use of its position in that market;

network element means a facility or equipment used in the provision of a public telecommunications service, including features, functions, and capabilities provided by means of that facility or equipment;

non-discriminatory means treatment no less favourable than that accorded to any other user of like public telecommunications networks or services in like circumstances;

mobile number portability means the ability of end-users of public telecommunications services to retain the same mobile telephone numbers when switching between the same category of suppliers of public telecommunications services;

personal information means any information, including data about an identified or identifiable individual;

public telecommunications network means the telecommunications infrastructure used to provide public telecommunications services between defined network termination points, as provided for in the laws and regulations of each Party;

public telecommunications service means any telecommunications service that is offered to the public. Generally these services may include telephone and data transmission typically involving transmission of customer-supplied information between two or more defined points without any end-to-end change in the form or content of the customer's information;

telecommunications means the transmission and reception of signals by any electromagnetic means;

telecommunications dispute resolution body means any body responsible for resolution of disputes concerning telecommunications; and

telecommunications regulatory body means any body or bodies responsible under the laws and regulations of a Party for the regulation of telecommunications.

ARTICLE 9B.2
Scope and Coverage

1. This Annex shall apply to measures by a Party affecting trade in public telecommunications services, including:
 - (a) measures affecting access to and use of public telecommunications networks or services;
 - (b) measures relating to obligations regarding suppliers of public telecommunications networks or services; and
 - (c) other measures relating to public telecommunications networks or services.
2. Nothing in this Annex shall prevent a Party from imposing licensing and qualification requirements and other rules and regulation governing the supply of a public telecommunications service.
3. This Annex shall not apply to measures affecting the cable or broadcast distribution of audio visual information content, except to ensure that service suppliers of such broadcast content can access and use public telecommunications networks and services.
4. Nothing in this Annex shall be construed to:
 - (a) require a Party to authorise a service supplier of another Party to establish, construct, acquire, lease, operate or supply telecommunications networks or services, other than the former Party's commitments under Chapter 9 (Trade in Services); or
 - (b) require a Party to compel any service supplier, to establish, construct, acquire, lease, operate or supply telecommunications networks or services not offered to the public generally.

ARTICLE 9B.3
Access to and Use of Public Telecommunications Networks and Services

1. Each Party shall ensure that any service supplier of the other Party is accorded access to and use of public telecommunications networks and services including leased circuits, offered in its territory or across its borders in a timely fashion and on transparent, reasonable and non-discriminatory terms and conditions. This obligation shall be applied, inter alia, through paragraphs 2 through 6.
2. Subject to paragraphs 5 and 6, each Party shall ensure that service suppliers of the other Party are permitted to:

- (a) purchase or lease, and attach terminal or other equipment which:
 - (i) interfaces with a public telecommunications network; and
 - (ii) is necessary to supply their services;
 - (b) connect leased or owned circuits with public telecommunications networks and services or with circuits leased or owned by another service supplier;
 - (c) use operating protocols of the service supplier's choice; and
 - (d) provide services to users over any leased or owned circuits.
3. Each Party shall ensure that service suppliers of the other Party may use public telecommunications networks and services for the movement of information within its territory or across its borders, including for intra-corporate communications of such service suppliers, and for access to information contained in databases or otherwise stored in machine-readable form in the territory of the Party.
4. Notwithstanding paragraph 3, a Party may take such measures that are necessary to ensure the security and confidentiality of messages and protect the personal information of end-users of public telecommunications networks or services, provided that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade in services.
5. Each Party shall ensure that no condition is imposed in law, including the enforcement or exercise of law, regarding access to and use of public telecommunications networks and services, other than as necessary to:
- (a) safeguard the public interest, including the promotion of competition; or
 - (b) protect the technical integrity of public telecommunications networks and services.
6. Provided that they satisfy the criteria set out in paragraph 5, conditions for access to and use of public telecommunications networks and services may include:
- (a) restrictions on resale or shared use of public telephone services;
 - (b) a requirement to use specified technical interfaces, including interface protocols, for connection with those networks and services;
 - (c) requirements, where necessary, for the inter-operability of such networks and services;
 - (d) type approval of terminal or other equipment which interfaces with the networks and technical requirements relating to the attachment of such

equipment to such networks;

- (e) restrictions on connection of leased or owned circuits with such public telecommunications networks or services or with circuits leased or owned by other service suppliers; or
- (f) a requirement for notification, registration, and licensing.

ARTICLE 9B.4 **Interconnection to be Ensured**

1. To the extent provided for in its laws and regulations, each Party shall ensure that suppliers of public telecommunications networks or services in its territory provide interconnection with the suppliers of public telecommunications networks or services of the other Party.
2. To the extent provided for in its laws and regulations, each Party shall ensure that a supplier of public telecommunications networks or services in its territory does not use or provide commercially sensitive or confidential information of, or relating to, suppliers and end-users of public telecommunications networks or services, acquired as a result of interconnection arrangements, other than for the purpose of providing these services.

ARTICLE 9B.5 **Interconnection with Major Suppliers**

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

- (d) upon request, at points in addition to the network termination points offered to the majority of facilities-based suppliers, subject to charges that reflect the cost of construction of necessary additional facilities and mutually agreed terms and conditions.
2. Each Party shall ensure that a major supplier in its territory offers access to network elements on an unbundled basis on terms and conditions that are reasonable, non-discriminatory and transparent for the supply of public telecommunications services. A Party may determine the network elements required to be made available in its territory, and the suppliers that may obtain those elements, in accordance with its laws and regulations.
 3. Each Party shall ensure that suppliers of public telecommunications networks or services of the other Party may interconnect with the facilities and equipment of major suppliers in its territory pursuant to at least one of the following options:
 - (a) availability of the reference interconnection offer for the stakeholders containing the rates, terms, and conditions that the major supplier offers generally to suppliers of public telecommunications networks or services;
 - (b) the terms and conditions of an interconnection agreement that is in effect;
or
 - (c) a new interconnection agreement through commercial negotiation.
 4. Each Party shall ensure that the applicable procedures for interconnection negotiations with major suppliers in its territory are made publicly available.
 5. Each Party shall ensure that major public telecommunication suppliers in its territory make available for the other suppliers either their interconnection agreements or a reference interconnection offer.

ARTICLE 9B.6
Mobile Number Portability

Each Party shall ensure that suppliers of public telecommunications networks or services in its territory provide number portability for mobile services, to the extent technically feasible, on a timely basis, and on reasonable and non-discriminatory terms and conditions.

ARTICLE 9B.7
Resale

1. No Party shall prohibit the resale of any public telecommunications service.

2. For greater certainty, Paragraph 1 does not limit the right of a Party to otherwise regulate resale, including the right to licence the provision of resale.

3 Each Party may determine, in accordance with its laws and regulations, which public telecommunications services must be offered for resale by a major supplier based on the need to promote competition or to benefit the long-term interests of end-users. If a Party has determined that a service must be offered for resale by a major supplier, that Party shall ensure that suppliers of public telecommunications networks or services in its territory do not impose unreasonable or discriminatory conditions or limitations on the resale of those services to suppliers of public telecommunications networks or services of the other Party.

ARTICLE 9B.8 **Treatment by Major Suppliers**

Each Party shall ensure that any major supplier in its territory accords to suppliers of public telecommunications networks and services of the other Party treatment no less favourable than that such major supplier accords in like circumstances to its subsidiaries and affiliates, or non-affiliated service suppliers regarding:

- (a) the availability, provisioning, rates or quality of like public telecommunications networks or services; and
- (b) the availability of technical interfaces necessary for interconnection.

ARTICLE 9B.9 **Competitive Safeguards**

1. Each Party shall, through its relevant authorities, adopt or maintain appropriate measures for the purpose of preventing suppliers of public telecommunications services that, alone or together, are a major supplier in its territory from engaging in or continuing anti-competitive practices.

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

- (a) engaging in anti-competitive cross-subsidisation;
- (b) using information obtained from competitors with anti-competitive results; and
- (c) not making available to other suppliers of public telecommunications networks or services, on a timely basis, technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

ARTICLE 9B.10
Provisioning of Leased Circuit Services

Each Party shall ensure that a major supplier in its territory provides suppliers of public telecommunications networks or services of the other Party with leased circuit services that are public telecommunications services on terms and conditions, and at rates, that are not unduly unfavourable or disadvantageous.

ARTICLE 9B.11
Co-location and Access to Facilities

1. To the extent provided for in its laws and regulations, each Party shall ensure that a major supplier in its territory allows suppliers of public telecommunications networks or services of another Party to locate their equipment necessary for interconnection or access to unbundled network elements, at the major supplier's premises. Each Party shall endeavour to ensure that co-location is provided on a timely basis and on terms and conditions, including technical feasibility and space availability where applicable, and at rates, that are reasonable, non-discriminatory, and transparent.

2. Where physical co-location is not practical for technical reasons or because of space limitations, each Party shall endeavour to ensure that a major supplier in its territory provides an alternative solution, on a timely basis and on terms and conditions, and at rates, that are reasonable, non-discriminatory, and transparent.

3. A Party may determine in accordance with its laws and regulations which premises owned or controlled by major suppliers in its territory are subject to paragraphs 1 and 2, having regard to factors such as the state of competition in the market where co-location is required, and whether such premises can feasibly be economically or technically substituted in order to provide a competing service.

ARTICLE 9B.12
Universal Service

Each Party has the right to define the kind of universal service obligations it wishes to maintain. Each Party shall administer any universal service obligation that it maintains in a transparent, non-discriminatory and competitively neutral manner, and shall ensure that its universal service obligation is not more burdensome than necessary for the kind of universal service that it has defined.

ARTICLE 9B.13
Public Availability of Licensing Criteria

1. If a Party requires a supplier of public telecommunications services to have a licence, the Party shall make publicly available:
 - (a) all the licensing criteria and procedures that it applies;
 - (b) the period of time normally required to reach a decision concerning an application for a licence; and
 - (c) the terms and conditions of individual licences.
2. Each Party shall ensure that, on request, an applicant receives the reasons for the:
 - (a) denial of a licence;
 - (b) imposition of supplier-specific conditions on a licence;
 - (c) revocation of a licence; or
 - (d) refusal to renew a licence.

ARTICLE 9B.14
Independent Regulatory and Dispute Resolution Body

1. Each Party shall ensure that its telecommunications regulatory body and telecommunications dispute resolution bodies are separate from, and not accountable to, any supplier of public telecommunications networks or services.
2. Each Party shall ensure that the regulatory decisions and procedures used by its telecommunications regulatory body and telecommunications dispute resolution bodies are impartial with respect to all market participants.
3. Telecommunications regulatory bodies and telecommunications dispute resolution bodies may not accord more favourable treatment to a supplier of public telecommunications networks or services in a Party's territory than that it accords to a like supplier of the other Party on the basis that the supplier receiving more favourable treatment is owned, wholly or in part, by the Party.

ARTICLE 9B.15
Allocation and Use of Scarce Resources

1. Each Party shall administer its procedures for the allocation and use of scarce telecommunications resources, including assignment of frequencies, access to numbers and rights-of-way, in an objective, timely, transparent and non-discriminatory manner.
2. Each Party shall make publicly available the current state of allocated frequency bands, but shall not be required to provide detailed identification of frequencies allocated for specific government uses.
3. Each Party retains the right to establish and apply spectrum and frequency management policies which may affect the number of suppliers of public telecommunications networks or services, provided that it does so in a manner consistent with this Agreement. Each Party also retains the right to allocate frequency bands taking into account current and future needs and spectrum availability.
4. When making a spectrum allocation for commercial telecommunications services, each Party shall endeavour to rely on an open and transparent process that considers the public interest, including the promotion of competition.

ARTICLE 9B.16
Transparency

1. Each Party shall endeavour to ensure that telecommunications service suppliers are provided an opportunity to comment on a regulatory decision of general application that its telecommunications regulatory authority proposes.
2. Each Party shall ensure that relevant information on conditions affecting access to and use of public telecommunications networks and services is publicly available, including:
 - (a) tariffs and other terms and conditions of service;
 - (b) specifications of technical interfaces with such networks and services;
 - (c) information on bodies responsible for the preparation and adoption of standards affecting such access and use;
 - (d) conditions for attaching terminal or other equipment; and
 - (e) requirements for notification, permit, registration, or licensing requirements, if any.

ARTICLE 9B.17
International Mobile Roaming

1. The Parties shall endeavour to cooperate on promoting transparent and reasonable rates for international mobile roaming services that can help promote the growth of trade among the Parties and enhance consumer welfare.
2. A Party shall ensure that information regarding retail mobile roaming rates is easily accessible to consumers.
3. The Parties recognise that with a view to ensuring that rates or conditions for wholesale international roaming services are reasonable, the Parties may cooperate with each other to facilitate the implementation of measures affecting the rates or conditions applicable to wholesale international roaming services, including by entering into arrangements.
4. A Party that ensures access for suppliers of the other Party shall be deemed to be in compliance with its obligations under Article 9.4 (Most-Favoured-Nation Treatment) with respect to international mobile roaming services.
5. Nothing in this Article shall require a Party to regulate rates or conditions for international mobile roaming services.

ARTICLE 9B.18
Submarine Cable Systems

Each Party shall ensure that any major supplier who controls international submarine cable landing stations in the Party's territory provides access to those landing stations, on non-discriminatory terms consistent with its laws and regulations.

ARTICLE 9B.19
Relation to International Organisations

The Parties recognise the importance of international standards for global compatibility and inter-operability of telecommunications networks and services and endeavour to promote such standards through the work of relevant international organisations.

ARTICLE 9B.20
Relationship to Other Chapters

In the event of any inconsistency between this Annex and other Chapters of this Agreement, this Annex shall prevail to the extent of the inconsistency.

ARTICLE 9B.21
Cooperation

1. The Parties recognise the transformational impact of communications networks, infrastructure, and technologies (including those that are new and emerging), and the importance of these technologies to the Parties' respective economies and societies.
2. Accordingly, each Party shall take measures to:
 - (a) encourage a diverse and competitive market for telecommunications services and networks in its territory; and
 - (b) protect the security and integrity of its telecommunications infrastructure.
3. The Parties shall endeavour to:
 - (a) exchange information on the opportunities and challenges associated with communication networks, infrastructure, and technologies;
 - (b) work together in regional and multilateral fora to promote a shared approach to these opportunities and challenges; and
 - (c) exchange information and experience in spectrum management.

ARTICLE 9B.22
Resolution and Appeal of Telecommunications Disputes

1. Each Party shall ensure that suppliers of public telecommunications networks or services of the other Party have timely recourse to its telecommunications regulatory body or telecommunications dispute resolution bodies to resolve disputes in accordance with its laws and regulations.
2. Each Party shall ensure that any supplier of public telecommunications networks or services aggrieved by a determination or decision of its relevant telecommunications regulatory body may obtain review of, or have the opportunity to appeal, such determination or decision in accordance with its laws and regulations.
3. No Party shall permit the making of an application for review to constitute grounds for non-compliance with the determination or decision of the telecommunications regulatory body, unless the relevant body otherwise determines.

ARTICLE 9B.23
Enforcement

Each Party shall provide its competent authority with the authority to enforce the Party's measures relating to the obligations set out in Articles 9B.4 through 9B.7. Such authority shall include the ability to impose effective sanctions, which may include financial penalties, injunctive relief (on an interim or final basis), or the modification, suspension, or revocation of licences.

ANNEX 9-C

NEW ZEALAND – SCHEDULE OF SPECIFIC COMMITMENTS

EXPLANATORY NOTES

1. Specific commitments in this schedule are prepared in accordance with the WTO Secretariat paper entitled "Scheduling of Initial Commitments on Trade in Services: Explanatory Note" (MTN.GNS/W/164). The classification of sectors in this schedule is based on the 1991 provisional Central Product Classification (CPC) of the United Nations Statistical Office, while the ordering reflects the classification system used by the WTO Secretariat in MTN.GNS/W/120. In the context of CPC listings in the schedule, the use of ** against individual CPC listings indicates that the service specified constitutes only part of the total range of activities covered by the CPC concordance.

Overseas Investment

2. An "overseas person" is defined as an individual not normally resident in New Zealand; a company not incorporated in New Zealand; a New Zealand-incorporated company in which 25 percent or more of any class of shares or 25 per cent or more of the voting power is held by overseas persons; or a nominee of the overseas person, whether or not the nominee is himself/herself an overseas person.

Maritime Transport Services

3. Cabotage: for purposes of this schedule only, cabotage is defined as the transportation of passengers or goods between a port located in New Zealand and another port located in New Zealand and traffic originating and terminating in the same port located in New Zealand.

4. Maritime Freight Forwarding Services: the activity consisting of organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.

5. Container Station and Depot Services: activities consisting of storing containers, whether in port or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

6. Maritime Agency Services: activities consisting of representing as an agent, the business interests of one or more shipping lines, for the following purposes:

- Marketing and sales of maritime transport and related services, from quotation to invoicing, and issuing bills of lading on behalf of the companies; acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;
- Acting on behalf of the companies organising the call of a ship or taking over cargoes when required.

Most-Favoured-Nation Treatment

7. In accordance with Article 9.4 (Most-Favoured-Nation Treatment), New Zealand's commitments on Most-Favoured-Nation Treatment are set out in Appendix I (Most-Favoured-Nation Treatment List) to this Schedule.

8. Most-Favoured-Nation treatment applies to only Modes 1, 2, and 3, and does not apply to measures with respect to the supply of services by presence of natural persons.

9. Unbound* means unbound due to technical feasibility.

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE		<p>(3) Consent under the Overseas Investment Act 2005 or its successor legislation is required for the following investments by an “overseas person”:¹</p> <ul style="list-style-type: none"> (a) acquisition or control by non-government sources of 25 per cent or more of any class of shares² or voting power³ in a New Zealand entity where either the consideration for the transfer or the value of the assets exceeds NZ\$200 million; (b) commencement of business operations or acquisition of an existing business by non-government sources, including business assets, in New Zealand, where the total expenditures to be incurred in setting up or acquiring 	

¹ See paragraph 2 of Explanatory Notes.

² For greater certainty, the term "shares" includes shares and other types of securities.

³ For greater certainty, the term "voting power" includes the power to control the composition of 25 per cent or more of the governing body of the New Zealand entity.

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>that business or those assets exceed NZ\$200 million;</p> <p>(c) acquisition or control by government sources of 25 per cent or more of any class of shares⁴ or voting power⁵ in a New Zealand entity where either the consideration for the transfer or the value of the assets exceeds NZ\$100 million; and</p> <p>(d) commencement of business operations or acquisition of an existing business by government sources, including business assets, in New Zealand, where the total expenditures to be incurred in setting up or acquiring that business or those assets exceed NZ\$100 million.</p> <p>Consent is required, regardless of the dollar value of the investment, for acquisition or control of certain classes of land that are regarded as sensitive or</p>	

⁴ For greater certainty, the term "shares" includes shares and other types of securities.

⁵ For greater certainty, the term "voting power" includes the power to control the composition of 25 per cent or more of the governing body of the New Zealand entity.

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>require specific approval according to New Zealand's overseas investment regime.</p> <p>Consent is required, regardless of the dollar value of the investment, for any transaction that would result in an overseas investment in fishing quota.</p> <p>Unbound for enterprises currently in State ownership.</p>	
	<p>(1)(2)(3)(4) New Zealand remains unbound with respect to:</p> <p>(a) the provision of public law enforcement and correctional services; and</p> <p>(b) the following, to the extent that they are social services established for a public purpose: child care; health; income security and insurance; public education; public housing; public training; public transport; public utilities; social security and insurance; or social welfare.</p>		

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(4) Unbound except for measures concerning the entry and temporary stay of natural persons of another Member, employed by a service supplier of another Member that supplies services within New Zealand through a commercial presence, falling within the following categories:</p> <p>Business Visitors <u>Definition:</u> A natural person of a Party whose remuneration and financial support is derived entirely from sources outside New Zealand and is seeking temporary entry to I for business purposes, such as:</p> <ul style="list-style-type: none"> (i) for the purpose of negotiating and concluding the sale of goods or services but is not engaged in making direct sales to the general public or in supplying goods or services themselves; or (ii) as an investor, or duly authorised representative of an investor, for the purpose of establishing, 	<p>(4) Unbound except for measures concerning the categories of natural persons referred to in the market access column.</p>	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>expanding, monitoring, or disposing of an investment, but not with the intention of establishing or operating any business on the business visitor's own account.</p> <p><u>Conditions (including duration of stay):</u> Entry for a period not exceeding in aggregate three months in any calendar year.</p> <p>Intra-corporate transferees <u>Definition:</u> An executive, manager or a specialist: (a) who is an employee of a goods supplier, service supplier or investor of a Party with a commercial presence in New Zealand; and (b) whose salary and any related payments are paid entirely by the service supplier or enterprise that employs the intra-corporate transferee.</p> <p>Executives</p>		

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p><u>Definition:</u> A natural person of a Party who primarily directs the management of an enterprise, exercises wide latitude in decision making and receives only general supervision or direction from higher level executives, the board of directors or stockholders of the enterprise. An executive would not directly perform tasks related to the actual provision of the service or the operation of the enterprise.</p> <p><u>Conditions (including duration of stay):</u> Entry for a period of initial stay up to a maximum of three years for executives who have been employed by their employer for at least twelve months prior to their proposed transfer to New Zealand.</p> <p>Managers</p> <p><u>Definition:</u> A natural person who will be responsible for or directs the entire or a substantial part of the operations of the enterprise in New Zealand, receiving general supervision or direction principally from higher level executives, the board of directors or stockholders of the enterprise; supervising and controlling the work of other supervisory,</p>		

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>professional or managerial employees; and having the authority to establish goals and policies of the entire or a substantial part of the operations of the enterprise.</p> <p><u>Conditions (including duration of stay):</u> Entry for a period of initial stay up to a maximum of three years for managers who have been employed by their employer for at least twelve months prior to their proposed transfer to New Zealand.</p> <p>Specialists</p> <p><u>Definition:</u> A natural person with advanced trade, technical or professional skills within an organisation who possesses knowledge at an advanced level of technical expertise, and who possesses proprietary knowledge of the organisation's service, research equipment, techniques or management. Such specialists are responsible for or employed in a particular aspect of an organisation's operations in New Zealand. Skills are assessed in terms of the applicant's employment experience, qualifications, and suitability for the position.</p>		

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p><u>Conditions (including duration of stay):</u> Entry for a period of initial stay up to a maximum of three years for specialists who have been employed by their employer for at least twelve months prior to their proposed transfer to New Zealand.</p>		
	<p>Installer or Servicer</p> <p><u>Definition:</u> A natural person of another Party who is an installer or servicer of machinery or equipment, where such installation or servicing by the supplying company is a condition of purchase of the said machinery or equipment. An installer or servicer cannot perform services which are not related to the service activity which is the subject of the contract.</p> <p><u>Conditions (including duration of stay):</u> Entry for periods not exceeding three months in any 12-month period.</p>		
	<p>Independent Service Supplier</p>		

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>Definition: A self-employed services supplier working on a contractual basis, without a requirement for commercial presence. In the following category only:</p> <p>Independent Professional</p> <p>Definition: A self-employed natural person of another Party with advanced technical or professional skills, without the requirement for a commercial presence, working under a valid contract in New Zealand.</p> <p>An independent professional must also have:</p> <ul style="list-style-type: none"> (i) a qualification resulting from three or more years of formal post-secondary school education leading to a recognised degree or diploma; and (ii) six or more years of experience. 		

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>Both (i) and (ii) must be in the field in which the independent professional wishes to supply their professional services⁶</p> <p><u>Conditions (including duration of stay): In respect of the services sectors set out in New Zealand's Schedule of Specific Commitments only and subject to economic needs tests, entry for a period of stay up to a maximum of 12 months.</u></p>		
	<p>(1)(2)(3)(4) Unbound in cases of labour or management disputes, and also with respect to ships' crews.</p>		
	<p>(1)(2)(3)(4) Unbound with respect to all measures necessary to protect cultural heritage of national value; including ethnological, archaeological, historical, literary, artistic, scientific, or technological heritage, or measures necessary to support creative arts of national value.⁷</p>		

⁶ These qualifications must be recognised by the appropriate New Zealand authority where under New Zealand law such recognition is a condition of the provision of that service in New Zealand.

⁷ The term "creative arts" includes ngā toi Māori (Māori arts), the performing arts – including theatre, dance, and music, haka (traditional Māori posture dance), waiata (song or chant) – visual arts and craft – such as painting, sculpture, whakairo (carving), raranga (weaving), and tā moko (traditional Māori tattoo) – literature, language arts, creative online content, indigenous traditional practice and contemporary cultural expression, and digital interactive media and hybrid art work, including those that use new technologies to transcend discrete

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(1)(2)(3)(4) Unbound with respect to all measures New Zealand deems necessary to protect or promote Māori rights, interests, duties and responsibilities in respect of trade enabled by electronic means, including in fulfilment of its obligations under Te Tiriti o Waitangi/The Treaty of Waitangi, provided that such measures are not used as a means of arbitrary or unjustified discrimination against persons of another Party or as a disguised restriction on trade in services and investment.</p> <p>The Parties agree that the interpretation of Te Tiriti o Waitangi/the Treaty of Waitangi, including as to the nature of the rights and obligations arising under it, shall not be subject to the dispute settlement provisions of this Agreement</p>		

art form divisions. The term "creative arts" encompasses those activities involved in the presentation, execution and interpretation of the arts; and the study and technical development of these art forms and activities.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
II. SECTOR SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
(a) Legal Services, in respect of the following areas of law: (CPC 861) - Domestic Law - International law	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments (1) None (2) None	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments (1) None (2) None	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- Foreign law	(3) None (4) Unbound except as indicated in the Horizontal Commitments (1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(3) None (4) Unbound except as indicated in the Horizontal Commitments (1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
(b) Accounting, auditing and book-keeping services (CPC 862)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
(c) Taxation services - Tax preparation, tax planning and consulting services (CPC 86301 - 86303)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
(d) Architectural services (CPC 8671)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
(e) Engineering services	(1) None	(1) None	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(CPC 8672)	(2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
(f) Integrated Engineering Services (CPC 8673)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
(g) Consultancy related to Urban Planning & Landscape Architecture (CPC 8674**)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
(i) Veterinary services (CPC 9320)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
Urban planning and landscape architectural services	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
B. Computer and Related Services			
(a) Consultancy services related to the installation of computer hardware (CPC 841)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
(b) Software implementation services (CPC 842)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
(c) Data processing services (CPC 843)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
(d) Database services (CPC 844)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
(e) Maintenance and repair of office machinery and equipment including	(1) None (2) None (3) None	(1) None (2) None (3) None	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
computers (CPC 845)	(4) Unbound except as indicated in the Horizontal Commitments	(4) Unbound except as indicated in the Horizontal Commitments	
(e) Other Computer Services (CPC 849)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
D. Real Estate Services			
(a) Involving own or leased property (CPC 821)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
(b) On a fee or contract basis (CPC 822)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
E. Rental/Leasing of Equipment without Crew			
Transport and non-transport (CPC 8310)	(1) None (2) None (3) None	(1) None (2) None (3) None	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(4) Unbound except as indicated in the Horizontal Commitments	(4) Unbound except as indicated in the Horizontal Commitments	
F. Other Business Services			
(a) Advertising services (CPC 871)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
(c) Management consulting services (CPC 865)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
(d) Services related to management consulting (CPC 866)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
(e) Services incidental to agriculture, hunting and forestry (CPC 8811, 8813, 8814)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(f) Services incidental to animal husbandry (CPC 8812)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) Access to the national dairy herd testing database is only given where it is judged to be in the interests of the New Zealand industry. (4) Unbound except as indicated in the Horizontal Commitments	
(k) Placement and supply services of personnel (CPC 872)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
(o) Cleaning of buildings and similar activities (CPC 874)	(1) Unbound* (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) Unbound* (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
(p) Photographic services (CPC 875)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(s) Convention services (CPC 87909**)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
(t) Credit reporting services (CPC 87901)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	The <i>Privacy Act 2020</i> establishes New Zealand's regulatory framework for the treatment of personal information, in general accordance with the Recommendation of the Council of the OECD Concerning Guidelines Governing the Protection of Privacy and Transborder Flows of Personal Data.
(t) Collection agency services (CPC 87902)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
(t) Translation services (CPC 87905**)	(1) None (2) None (3) None	(1) None (2) None (3) None	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(4) Unbound except as indicated in the Horizontal Commitments	(4) Unbound except as indicated in the Horizontal Commitments	
(t) Interior design services (CPC 87907**)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
(t) Telephone answering services (CPC 87903)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
(t) Duplicating Services (CPC 87904)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
(t) Mailing list compilation and mailing services (CPC 87906)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
(t) Other Business Services – services generally provided to	(1) None (2) None	(1) None (2) None	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
business, not elsewhere classified in the CPC and not including convention services. These include: business brokerage services, appraisal services (other than for real estate), secretarial services, demonstration exhibition services, etc. (CPC 87909)	(3) None (4) Unbound except as indicated in the Horizontal Commitments	(3) None (4) Unbound except as indicated in the Horizontal Commitments	
Services incidental to manufacturing	(1) None (2) None (3) None (4) Unbound, including with respect to Independent Professional, except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound, including with respect to Independent Professional, except as indicated in the Horizontal Commitments	
2. COMMUNICATION SERVICES			
C. Telecommunication Services			
(a) Voice telephone services (CPC 7521) (b) Packet-switched data transmission services (CPC 7523**)	(1) None (2) None (3) None	(1) None (2) None	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>(c) Circuit-switched data transmission services (CPC 7523**) (d) Telex services (CPC 7523**) (e) Telegraph services (CPC 7522) (f) Facsimile services(CPC 7521**, CPC 7529**) (g) Private leased circuit services (CPC 7522**, CPC 7523**) (h) Electronic mail (CPC 7523**) (i) Voice mail (CPC 7523**) (j) On-line information and data-base retrieval (CPC 7523**) (k) Electronic data Interchange (EDI) (CPC 7523**) (l) Enhanced/value-added facsimile services (CPC 7523**) (m) Code and protocol conversion (n) On-line information and/or data processing (CPC 843**) (o) Other Paging services (CPC 75291) Teleconferencing services (CPC 75292)</p>	<p>(4) Unbound except as indicated in the Horizontal Commitments</p>	<p>(3) The Constitution of Chorus Limited requires New Zealand Government approval for the shareholding of any single overseas entity to exceed 49.9 per cent. At least half of board directors are required to be New Zealand citizens. (4) Unbound except as indicated in the Horizontal Commitments</p>	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Personal Communications Services (CPC 75213*) Cellular services (CPC 75213*) Trunked radio system services (CPC 7523**, CPC 75213*) Mobile data services (CPC 7523**)			
D. Audio-visual Services			
Production, distribution, exhibition and broadcasting of audio-visual works (CPC 9611-9613, CPC 96192**, CPC 7524, CPC 753)	(1) None (2) None (3) None (4) The New Zealand immigration instructions, authorised under the Immigration Act 2009, stipulate a special procedure for the granting of visas to entertainers, performing artists and associated support personnel for work purposes. To be eligible for a work visa or work permit, such applicants must come within the policy guidelines agreed to between the Minister of Immigration,	(1)(3) The Broadcasting Commission has a statutory obligation to promote Māori language and culture and allocates a proportion of its funding for this purpose. Te Reo Whakapuaki Irirangi (the Māori Broadcasting Funding Agency) allocates government funding for the promotion of Māori language and culture. Government assistance to the film industry through the New Zealand Film Commission is	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>independent promoters, agents or producers and the relevant performing artists' unions.</p> <p>Otherwise, unbound except as indicated in the horizontal section.</p>	<p>limited to New Zealand films as defined in Section 18 of the <i>New Zealand Film Commission Act 1978</i>.</p> <p>(2) None (4) Unbound except as indicated in the Horizontal Commitments</p>	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
<p>A. General Construction Work for Buildings (CPC 512, CPC 515)</p>	<p>(1) None for consultancy services (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments</p>	<p>(1) None for consultancy services (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments</p>	
<p>B. General Construction Work for Civil Engineering (CPC 513)</p>	<p>(1) None for consultancy services (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments</p>	<p>(1) None for consultancy services (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments</p>	
<p>C. Installation and Assembly Work (CPC 514, CPC 516)</p>	<p>(1) None for consultancy services (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments</p>	<p>(1) None for consultancy services (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments</p>	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. Building Completion and Finishing Work (CPC 517)	(1) None for consultancy services (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None for consultancy services (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
<p>E. Other</p> <ul style="list-style-type: none"> - Site preparation: new construction (other than pipelines) (CPC 511) - Maintenance and repair of fixed structures - Renting Services related to Equipment for Construction or Demolition of Buildings or Civil Engineering, with Operator (CPC 518) 	(1) None for consultancy services (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None for consultancy services (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
4. DISTRIBUTION SERVICES			
A. Commission Agents' Services (CPC 6211, excluding CPC 62111, CPC 62112, and	(1) None (2) None (3) None	(1) None (2) None (3) None	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
such services relating to CPC 2613-2615)	(4) Unbound except as indicated in the Horizontal Commitments	(4) Unbound except as indicated in the Horizontal Commitments	
B. Wholesale Trade (CPC 622, excluding CPC 6221, CPC 6222 and such services relating to CPC 2613-2615)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
C. Retail Trade (CPC 631, CPC 632, CPC 6111, CPC 6113 and CPC 6121)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
5. EDUCATION SERVICES			
<p>Primary, Secondary, and Tertiary education in private institutions (CPC 921, CPC 922, CPC 923)</p> <p>Other education in respect of the following services only:</p> <p>- Language training provided in private specialist language institutions;</p>	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>- Tuition in subjects taught at the primary and secondary levels, provided by private specialist institutions operating outside the New Zealand compulsory school system⁸.</p> <p>(CPC 929**)</p>			
6. ENVIRONMENTAL SERVICES⁹			
<p>A. Waste water management: (i) consultancy relating to waste water management; (ii) for all other aspects of this service: those contracted by private industry only.</p> <p>(CPC 9401**)</p>	<p>(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments</p>	<p>(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments</p>	
B. Waste Management			

⁸ Examples of these services might include the provision of extension or remedial tuition in relation to Maths, Science or History.

⁹ New Zealand's commitments on environmental services exclude the collection, purification and distribution of water, including water for human use.

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>Refuse disposal services:</p> <p>(i) consultancy relating to refuse disposal;</p> <p>(ii) for all other aspects of this service: those contracted by private industry only.(CPC 9402**)</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound except as indicated in the Horizontal Commitments</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound except as indicated in the Horizontal Commitments</p>	
<p>C. Sanitation and similar services</p> <p>(i) consultancy relating to sanitation and similar services;</p> <p>(ii) for all other aspects of this service: those contracted by private industry only.(CPC 9403**)</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound except as indicated in the Horizontal Commitments</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound except as indicated in the Horizontal Commitments</p>	
<p>D. Protection of ambient air & climate</p>	<p>(1) None</p>	<p>(1) None</p>	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>(i) consultancy relating to the protection of ambient air & climate;</p> <p>(ii) for all other aspects of this service: those contracted by private industry only. (CPC 9404**)</p>	<p>(2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments</p>	<p>(2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments</p>	
<p>D. Remediation & clean-up of soil & water</p> <p>(i) consultancy relating to the remediation & clean-up of soil & water;</p> <p>(ii) for all other aspects of this service: those contracted by private industry only. (CPC 9406**) ¹⁰</p>	<p>(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments</p>	<p>(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments</p>	
<p>E. Noise & vibration abatement</p> <p>(i) consultancy relating to noise & vibration abatement;</p>	<p>(1) None (2) None</p>	<p>(1) None (2) None</p>	

¹⁰ New Zealand's commitments under items 6.D and 6.F combine to cover the entirety of CPC 9406 services with respect to consultancy.

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(ii) for all other aspects of this service: those contracted by private industry only. (CPC 9405**)	(3) None (4) Unbound except as indicated in the Horizontal Commitments	(3) None (4) Unbound except as indicated in the Horizontal Commitments	
<p>F. Protection of biodiversity & landscape</p> <p>(i) consultancy relating to protection of biodiversity & landscape;</p> <p>(ii) for all other aspects of this service: those contracted by private industry only. (CPC 9406**) ¹¹</p>	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
<p>G. Other environmental & ancillary services</p> <p>(i) consultancy relating to other environmental & ancillary services;</p> <p>(ii) for all other aspects of these service: those contracted by</p>	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	

¹¹ New Zealand's commitments under items 6.D and 6.F combine to cover the entirety of CPC 9406 services with respect to consultancy.

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
A. Insurance and Insurance-related Services			
(a) Life insurance services (CPC 8121)	(3) None (4) Unbound except as indicated in the Horizontal Commitments	(3) None (4) Unbound except as indicated in the Horizontal Commitments	
(b) Non-life insurance services (CPC 8129)	(1)(3) The <i>Accident Compensation Act 2001</i> provides for compulsory workers' compensation insurance via levies on vehicle owners, employers, employees and the self-employed. The Act is administered by the Accident Compensation Corporation (ACC). (1)(3) The Natural Hazards Commission is the sole insurer of residential property disaster insurance for replacement cover up to NZ \$150,000 per dwelling and NZ \$20,000 on personal property. These amounts may be increased by regulation.	(3) None (4) Unbound except as indicated in the Horizontal Commitments	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(1)(2)(3) Unbound for marketing and sales related to products covered under CPC 01, 02, 211, 213-216, 22, 2399 and 261.</p> <p>(4) Unbound except as indicated in the Horizontal Commitments</p>		
(c) Reinsurance and retrocession (CPC 81299)	<p>(3) None</p> <p>(4) Unbound except as indicated in the Horizontal Commitments</p>	<p>(3) None</p> <p>(4) Unbound except as indicated in the Horizontal Commitments</p>	
(d) Insurance intermediation, such as brokerage and agency services (CPC 8140**)	<p>(1)(3) The <i>Accident Compensation Act 2001</i> provides for compulsory worker's compensation insurance via levies on vehicle owners, employers, employees and the self-employed. The Act is administered by the Accident Compensation Corporation (ACC).</p> <p>(1)(3) Under the <i>Wheat Producers Levy Act 1987</i> (or regulations enacted under the</p>	<p>(3) None</p> <p>(4) Unbound except as indicated in the Horizontal Commitments</p>	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p><i>Commodities Levy Act 1990</i>), United Wheat growers (NZ) Ltd) has the power to organise compulsory disaster insurance on behalf of growers and to require them to pay a levy to recover the premium amount of this insurance.</p> <p>(1)(2)(3) Unbound for loss of products covered under CPC 01, 02, 211, 213-216, 22, 2399 and 261.</p> <p>(4) Unbound except as indicated in the Horizontal Commitments</p>		
(e) Services Auxiliary to Insurance, such as consultancy, actuarial, risk assessment and claim settlement services (CPC 8140**)	(3) None (4) Unbound except as indicated in the Horizontal Commitments	(3) None (4) Unbound except as indicated in the Horizontal Commitments	
B. Banking and other Financial Services (excluding insurance)¹²			

¹² As defined in paragraph 5 (a) (v)-(xvi) of the WTO GATS Financial Services Annex.

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>(a) Acceptance of deposits and other repayable funds from the public CPC 81115-81119)</p> <p>(b) Lending of all types, including consumer credit, mortgage, credit, factoring and financing of commercial transactions(CPC 8113)</p> <p>(c) Financial leasing (CPC 8112)</p> <p>(d) All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts (CPC 81339**)</p> <p>(e) Guarantees and commitments (CPC 81199**)</p> <p>(f) Trading for own account or for account of customers, whether on an exchange, in an over-the</p>	<p>(3) None</p> <p>(4) Unbound except as indicated in the Horizontal Commitments</p>	<p>(3) None</p> <p>(4) Unbound except as indicated in the Horizontal Commitments</p>	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>counter market or otherwise, the following:</p> <ul style="list-style-type: none"> (i) money market instruments (cheques, bills, certificates of deposits etc) (CPC 81339**) (ii) foreign exchange (CPC 81333) (iii) derivative products including, but not limited to, futures and options (CPC 81339**) (iv) exchange rates and interest rate instruments, including products such as swaps, forward rate agreements etc (CPC 81339**) (v) transferable securities (CPC 81321) (vi) other negotiable instruments and financial assets, including bullion (CPC 81339**) 			

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>(g) Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues (CPC 8132)</p> <p>(h) Money broking (CPC 81339**)</p> <p>(i) Asset management, such as cash or portfolio management; all forms of collective investment management, pension fund management, custodial, depository and trust services (CPC 8119**, 81323*)</p> <p>(j) Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments (CPC 81339**, 81319**)</p>			

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>(k) Provision and transfer of financial information, and financial data processing and related software by providers of other financial services (CPC 8131)</p> <p>(l) Advisory, intermediation, and other auxiliary financial services on all the activities listed in (a) to (k) above, including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy (CPC 8131, 8133)</p>			
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotels and Restaurants (CPC 641-643)	<p>(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments</p>	<p>(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments</p>	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
B. / C. Travel Agencies, Tour Guides, and Tour Operator Services (CPC 7471, 7472)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
<p>11. TRANSPORT SERVICES</p> <p>A. Maritime Transport Services General conditions applicable to all maritime service sectors: marketing and sales of maritime transport services for products covered under CPC 01, 02, 211, 213-216, 22, 2399 and 261; Unbound.</p>			
International Transport (freight and passengers) (CPC 7211 and CPC 7212 less cabotage – as defined in Explanatory Notes paragraph 3)	(1) None (2) None (3) Unbound for establishment of registered company for the purpose of operating a fleet under the New Zealand flag. (4) Unbound for ships’ crews. Otherwise unbound except as indicated in the Horizontal Commitments.	(1) None (2) None (3) Unbound as described in the market access column. (4) Unbound as described in the market access column.	
<u>Maritime Auxiliary Services</u>			

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- Storage and Warehousing Services (CPC 742)	(1) Unbound* (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) Unbound* (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
- Maritime freight forwarding services (as defined in Explanatory Notes paragraph 4).	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
- Customs Clearance Services ¹³	(1) Unbound* (2) None (3) None (4) Unbound, including with respect to Independent Professional, except as indicated in the Horizontal Commitments	(1) Unbound* (2) None (3) None (4) Unbound, including with respect to Independent Professional, except as indicated in the Horizontal Commitments	
- Maritime Cargo Handling Services ¹⁴	(1) Unbound* (2) None	(1) Unbound* (2) None	

¹³ Customs Clearance Services: activities consisting of carrying out on behalf of another party customs formalities concerning the import, export or through transport of cargoes, whether this service is the main activity of the service provider or a usual complement of its main activity.

¹⁴ Maritime Cargo Handling Services: activities exercised by stevedoring companies, including terminal operators, but not including the direct activities of dockers when this workforce is organised independently of the stevedoring or terminal operator companies. The activities include the organisation and supervision of:

(a) the loading/discharging of cargo to/from a ship;

(b) the lashing/unlashing of cargo; and

(c) the reception/delivery and safekeeping of cargoes before shipment or after discharge.

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(3) None (4) Unbound, including with respect to Independent Professional, except as indicated in the Horizontal Commitments	(3) None (4) Unbound, including with respect to Independent Professional, except as indicated in the Horizontal Commitments	
- Container Station and Depot Services (as defined in Explanatory Notes paragraph 5)	(1) Unbound* (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) Unbound* (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
- Maritime Agency Services (as defined in Explanatory Notes paragraph 6)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
- Port operation services (CPC 7451)	(1) Unbound* (2) None (3) None (4) Unbound, including with respect to Independent Professional, except as indicated in the Horizontal Commitments	(1) Unbound* (2) None (3) None (4) Unbound, including with respect to Independent Professional, except as indicated in the Horizontal Commitments	
C. Air Transport Services			

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
d. Maintenance and repair of aircraft 8868**			
- Aircraft repair and Maintenance services ¹⁵ I	(1) Unbound* (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) Unbound* (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
e. Supporting services for air transport			
- Selling and marketing of air transport services ¹⁶	(1)(2)(3) Unbound for products covered under CPC 01, 02, 211, 213-216, 22, 2399 and 261 (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
- Computer reservation system services ¹⁷ (CPC 7523**)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	

¹⁵ As defined in paragraph 6 (a) of the GATS Annex on Air Transport Services.

¹⁶ As defined in paragraph 6(b) of the GATS Annex on Air Transport Services.

¹⁷ As defined in paragraph 6(c) of the GATS Annex on Air Transport Services.

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- Airport Operation Services ¹⁸ (CPC 74610**, excluding Navigation aids)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
- Other supporting services for air transport (CPC 74690** excluding firefighting and fire-prevention services)	(1) Unbound* (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) Unbound* (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
- Specialty Air Services ¹⁹	(1) Unbound (2) Unbound (3) Unbound, except 100% permitted for foreign equity (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
- Ground handling services ²⁰	(1) Unbound* (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) Unbound* (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	

¹⁸ As defined in Article 1.

¹⁹ As defined in Article 1.

²⁰ As defined in Article 1.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- Airfreight Storage and warehousing services (CPC 742**) (CPC 742**)	(1) Unbound* (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) Unbound* (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
- Airport management services ²¹	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
E. Rail Transport Services			
Rail transport services (CPC 711)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
F. Road Transport Services			
Commercial road transport services (passenger, goods, rental and vehicle recovery) (CPC 712 except 71235)	(1) None (2) None (3) None	(1) None (2) None (3) None	

²¹ For the purposes of this Agreement, airport management services refers to activities relating to the management oversight of the airport including but not limited to determining; landing charges, aircraft parking fees, terminal user charges.

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(4) Unbound except as indicated in the Horizontal Commitments	(4) Unbound except as indicated in the Horizontal Commitments	
G. Pipeline Transport			
Pipeline transport (CPC 713)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	
12. OTHER SERVICES NOT INCLUDED ELSEWHERE			
Washing, cleaning and dyeing services (CPC 9701)	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	(1) None (2) None (3) None (4) Unbound except as indicated in the Horizontal Commitments	

ANNEX 9-D

UNITED ARAB EMIRATES – SCHEDULE OF SPECIFIC COMMITMENTS

EXPLANATORY NOTE

1. This document sets out the United Arab Emirates (UAE)'s schedule of specific commitments under the Trade in Services Chapter of the UAE-New Zealand Comprehensive Economic Partnership Agreement (CEPA). This introductory note should be regarded as forming an integral part of the UAE's schedule.
2. The schedule has been prepared based on the Services Sectoral Classification List in document MTN.GNS/W/120. References to CPC codes refer to the CPC codes as used in the Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991) and are meant to define the scope of the commitments, unless otherwise stated.
3. The UAE recalls that, in the Terms of Reference for the UAE-New Zealand CEPA, the Parties committed to ensure substantial sectoral coverage and specific commitments in the Trade in Services chapter. The UAE's schedule is in line with this commitment.

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
I. HORIZONTAL COMMITMENTS			
ALL SECTORS AND SUB-SECTORS OF SERVICES INCLUDED IN THIS SCHEDULE¹			
	<p>3) Commercial presence will be through either:</p> <p>(i) a representative office or a branch with no limitations on the participation of foreign capital (foreign ownership of 100% is granted); or</p> <p>(ii) an incorporation as a company with maximum foreign equity as set out in the specific sectors below, which shall take any of</p>	<p>3) Acquisition of land and real estate is not permitted to foreigners or to companies in which foreign nationals have a shareholding. However, foreign companies authorized to carry on their activities in UAE may own land and real estate only to the extent necessary to conduct their activities as allowed and in accordance with laws and regulations</p>	<ul style="list-style-type: none"> • The work right for the spouses of intra-corporate transferees is granted according to the UAE labour laws. • Transparency: all disciplines concerning labour, residency and work permits laws are publicly available.

¹ This schedule does not include any commitments in energy and energy related services.

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	<p>the legal forms as allowed under UAE law.</p> <p>For some specific sectors and sub-sectors, commercial presence may be conditioned on benefits in the form of technology transfer, Research & Development programmes, technical assistance, and educational and training of local human resources.</p> <p>(iii) Free zones: 100% foreign ownership is permitted in Free Zones as set out in the specific sub-sectors below.</p> <p>4) Unbound, except for measures concerning the entry or temporary stay of natural persons in the following categories.</p>	<p>governing ownership of real estate at the Federal and Emirate levels.</p> <p>(i) Government subsidized services may only be extended to UAE nationals.</p> <p>(ii) Foreign nationals or companies with foreign share holdings may be required to pay direct taxes on income derived from work or operations in the UAE, whereas local services suppliers or local UAE companies may not be required to pay similar taxes keeping in view the provisions of Article XIV, Paragraph (d) of GATS.</p> <p>4) Unbound, except for measures concerning the categories of natural persons referred to in</p>	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

	<p>A. Business Visitors</p> <p>A natural person who stays in the UAE, without acquiring remuneration from within the UAE and without engaging in making direct sales to the general public or supplying services, for the purposes of participating in business meetings, business contacts including negotiations for the sale of services and/or other similar activities including those to prepare for establishing a commercial presence in the UAE:</p> <p>Entry and stay for persons in this category shall not be for more than 90 days in any 12-month period.</p> <p>B. Intra-corporate Transferees</p>	<p>the market access column</p>	
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Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	<p><u>Intra-corporate transferees:</u> managers, executives and specialists (as defined below) who have been in the employment of a juridical person of another Party outside the UAE, for a period of not less than one year prior to the date of application for entry into the UAE and are being transferred to a branch or affiliate in the UAE of the aforesaid juridical person. Entry will be subject to the following conditions:</p> <p>(i) The number of managers, executives and specialists shall be limited to 50% of the total number of managers, executives and specialists of each service supplier.</p> <p>(ii) Their entry shall be for a period of three years,</p>		

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	<p>subject to renewal for additional years.</p> <p>(iii) Their stay in the UAE will be subject to UAE labour and immigration laws.</p> <p><u>Definitions:</u></p> <p><u>Managers:</u> persons within an organization who primarily direct the organization or a department or sub-division of the organization, supervise and control the work of other supervisory, professional or managerial employees, have the authority to hire or fire or recommend hiring, firing, or other personnel action (such as promotion or leave authorization), and exercise discretionary</p>		

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	<p>authority over day to day operations. Does not include first-line supervisor unless the employees supervised are professional. Does not include employees who primarily perform tasks necessary for the provision of the service.</p> <p><u>Executives:</u> Persons within an organization, who primarily direct the management of the organization, establish the goals and policies of the organization, exercise wide latitude in decision-making, and receive only general supervision or direction from higher-level executives, the board of directors or stockholders of the business. Executives would not directly perform tasks</p>		

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	<p>related to the actual provision of service or services of the organization.</p> <p><u>Specialists</u>: persons within an organization who possess knowledge at an advanced level of expertise and who possess proprietary knowledge of the organization's services, research, equipment, techniques or management.</p>		
II. SECTOR SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
<p>A. <u>Professional Services</u></p> <p>a. Legal Services (CPC 861)</p> <p>Consultancy on the law of jurisdiction where the services supplier is qualified as a lawyer and on international law (Part of CPC 861)</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) Non-UAE lawyers cannot plead in UAE courts, or act before official bodies, or perform notarial functions.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	
<p>b. Accounting, auditing and book-keeping services (CPC 8621 & 8622)</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
<p>c. Taxation Services (CPC 8630)</p> <p>Only the following sub-sectors:</p> <ul style="list-style-type: none"> • Business tax planning and consulting (CPC 86301) • Business tax preparation and review services (CPC 86302) 	<p>1) None.</p> <p>2) None.</p> <p>3) Foreign equity is limited to 75%.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	
<p>d. Architectural Services (CPC 8671)</p> <p>e. Engineering Services (CPC 8672)</p> <p>f. Integrated Engineering Services (CPC 8673)</p> <p>g. Urban planning and landscape architectural services (CPC 8674)</p>	<p>1) None.</p> <p>2) None.</p> <p>3) Foreign equity is limited to 75%.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
h. Medical and dental services (CPC 9312)	1) None. 2) None. 3) Foreign equity is limited to 70%. Participation of foreign equity is allowed up to 100% in Dubai Health Care City. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
i. Veterinary services (CPC 93201)	1) None. 2) None. 3) Foreign equity is limited to 75%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
j. Services provided by midwives, nurses, physiotherapists, and paramedical personnel (CPC 93191)	1) Unbound. 2) Unbound. 3) Foreign equity participation is limited to 49% and subject to the approval of the	1) Unbound. 2) Unbound. 3) Unbound.	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	<p>competent UAE authorities.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>4) Unbound, except as indicated in the horizontal section.</p>	
<p>B. <u>Computer and Related Services</u></p> <p>a. Consultancy services related to the installation of computer hardware (CPC 841)</p> <p>b. Software implementation services (CPC 842)</p> <p>c. Data processing services (CPC 843)</p> <p>d. Data base services (CPC 844)</p> <p>e. Maintenance and repair services of office machinery and equipment including computers (CPC 845)</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
f. Other computer services (CPC 849)			
C. <u>Research and Development Services</u> a. R&D services on natural sciences (CPC 851) b. R&D services on social sciences and humanities (CPC 852) c. Interdisciplinary R&D services (CPC 853)	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
E. <u>Rental and Leasing Services without Operators (excluding rental and leasing services relating to cars)</u> a. Relating to ships (CPC 83103) b. Relating to other transport equipment (CPC 83101 + 83102 + 83105) c. Relating to other machinery and	1) None. 2) None. 3) Foreign equity is limited to 70%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
equipment (CPC 83106 – 83109)			
<p>F. <u>Other Business Services</u></p> <p>a. Advertising services (CPC 871)</p>	<p>1) None.</p> <p>2) None.</p> <p>3) Foreign equity is limited to 70%.</p> <p>4) Unbound, except as indicated in the horizontal section</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the in the horizontal section</p>	
<p>b. Market research and public opinion polling services (CPC 864)</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
<p>c. Management consulting services (CPC 8650)</p> <p>d. Services related to Management Consulting (CPC 8660)</p> <p>e. Technical testing and analysis services (CPC 8676)</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	
<p>i. Services incidental to manufacturing (CPC 884+885, except for 88442)</p>	<p>1) Unbound.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>1) Unbound.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	
<p>m. Related to scientific and technical consulting services (CPC 8675)</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
n. Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633+ 8861- 8866)	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	
o. Building-Cleaning Services (CPC 874)	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated under horizontal section.	1) Unbound. 2) None. 3) Unbound. 4) Unbound, except as indicated under horizontal section.	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
p. Photographic Services (CPC 8750)	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) Unbound. 4) Unbound, except as indicated in the horizontal section.	
q. Packaging Services (CPC 8760)	1) None. 2) None. 3) None 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
r. Printing and publishing services (CPC 88442)	1) None. 2) None. 3) Foreign equity is limited up to 70%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
s. Convention services (CPC 87909)*	1) None. 2) None. 3) Foreign equity is limited to 70%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

* The (*) indicates that the service specified is a component of a more aggregated CPC item specified elsewhere in this classification list.

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
t. Other (CPC 8790)	1) None. 2) None. 3) Foreign equity is limited to 75%. For CPC 87905: None. 4) Unbound.	1) None. 2) None. 3) None. 4) Unbound.	
2. COMMUNICATION SERVICES			
A. <u>Postal Services</u> (CPC 7511) Only handling of documents, letter posts, and parcels	1) None. 2) None. 3) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
B. <u>Courier Services</u> (CPC 7512)	1) None. 2) None. 3) Foreign equity is limited to 49%.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	4) Unbound, except as indicated in the horizontal section.		
C. <u>Telecommunication Services:</u>			
<p>HORIZONTAL COMMITMENTS:</p> <ul style="list-style-type: none"> The commitments taken are based on the scheduling principles provided by the following WTO documents: “Notes for scheduling Basic Telecom Services Commitments” (S/GBT/W/2/Rev.1) and “Market Access Limitations on Spectrum Availability” (S/GBT/W/3). This Schedule on basic telecommunication does not include any broadcasting services according to the UAE telecommunication and the TDRA regulatory framework on different issues including but not limited to the spectrum license² 			
	3) Any network installed in UAE must be operated by a company registered in UAE, the foreign equity of which shall be limited to 49%.		
a. Voice telephone services (CPC 7521)	1) Only companies with commercial presence	1) None, except as indicated in the market access column.	

² Broadcasting services” is defined as a radio communication service in which the transmissions are intended for direct reception by the general public, including sound transmissions, television transmissions or other types of transmissions. In the Telecommunications Law of the UAE, broadcasting is not part of basic telecommunication services.

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
b. Packet-switched data transmission services (CPC 7523**)	may provide telecom services.	2) None, except as indicated in the market access column.	
c. Circuit-switched data transmission services (CPC 7523**)	2) Residents are allowed to purchase telecom services in the territory of New Zealand according to the regulatory framework in the UAE and in the territory of New Zealand.	3) None.	
d. Telex services (CPC 7523**)		4) Unbound, except as indicated in the horizontal section.	
e. Telegraph services (CPC 7522**)			
f. Facsimile services (CPC 7521** + 7529**)	3) Duopoly. The TDRA will consider the feasibility of suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation.		
g. Private leased circuit services (CPC 7522** + 7523**)			
h. Electronic mail (CPC 7523**)			
i. Voice mail (CPC 7523**)			
j. On-line information and database retrieval (CPC 7523**)	4) Unbound, except as indicated in the horizontal section.		

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
<p>k. Electronic data interchange (EDI)(CPC 7523)</p> <p>l. Enhanced/value-added facsimile services, incl. store and forward, store and retrieve (CPC 7523**)</p> <p>m. Code and protocol conversion (n.a.)</p>			
<p>D. <u>Audiovisual Services</u> (excluding broadcasting):</p> <p>a. Motion picture and video tape production and distribution services (CPC 9611)</p> <p>b. Motion picture projection services (CPC 9612)</p> <p>c. Sound recording (CPC Ver. 2 9611)</p>	<p>1) Subject to obtaining licenses and approvals from the competent UAE authorities.</p> <p>2) None.</p> <p>3) Foreign equity is limited to 49% and subject to obtaining licenses and approvals from competent UAE media authorities.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>1) Subject to obtaining licenses and approvals from the competent UAE authorities.</p> <p>2) None.</p> <p>3) Unbound.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
d. Audiovisual post production services (CPC Ver. 2 9613)			
3. <u>CONSTRUCTION AND RELATED ENGINEERING SERVICES</u>			
<p>A. <u>General Construction Work for Buildings</u> (CPC 512)</p> <p>B. <u>General construction work for civil engineering</u> (CPC 513)</p> <p>C. <u>Installation and assembly work</u> (CPC 514+516)</p> <p>D. <u>Building completion and finishing work</u> (CPC 517)</p> <p>E. <u>Other</u> Pre-erection work at construction sites (CPC 511)</p>	<p>1) Unbound.</p> <p>2) None.</p> <p>3)</p> <p>(i) Foreign equity is limited to 70%.</p> <p>(ii) Large scale infrastructure projects such as airports, highways and sports facilities and projects that exceed 450 million US dollars, foreign equity is allowed up to 100%. For further clarity, foreign companies established pursuant to this</p>	<p>1) Unbound.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	4) Unbound, except as indicated in the horizontal section.		
<p>C. <u>Retailing Services</u></p> <ul style="list-style-type: none"> • Food Retailing Services (CPC 631) • Non-food Retailing Services (CPC 632) 	<p>1) None.</p> <p>2) None.</p> <p>3) Foreign equity is limited to 49%. After 3 years, foreign equity is allowed up to 75%.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>1) Unbound.</p> <p>2) Unbound.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	
<ul style="list-style-type: none"> • Sales of motor vehicles (CPC 6111) • Sales of parts and accessories of motor vehicles (CPC 6113) • Sales of motorcycles and snowmobiles and related parts and accessories (CPC 6121) 	<p>1) Unbound.</p> <p>2) Unbound.</p> <p>3) Foreign equity is limited to 49%. After 3 years, foreign equity is allowed up to 75%.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>1) Unbound.</p> <p>2) Unbound.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	
D. <u>Franchising</u> (CPC 8929)	1) None.	1) Unbound.	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	2) None. 3) Foreign equity is limited to 49%. After 3 years, foreign equity is allowed up to 75%. 4) Unbound, except as indicated in the horizontal section.	2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	
5. <u>EDUCATIONAL SERVICES</u>			
B. <u>Secondary Education Services (CPC 922)</u> C. <u>Higher Education Services (CPC 923)</u> D. <u>Adult Education (CPC 924)</u> E. <u>Other Education Services (CPC 929):</u> Excluding public education	1) None. 2) None. 3) None, except natural persons of New Zealand may be required to obtain authorization from competent authorities to establish and direct an education institution and to teach; this may also be subject to the condition of suitability of school facilities and ensuring	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	<p>high quality level of education.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>		
<p>6. <u>ENVIRONMENTAL SERVICES</u></p>			
<p>A. <u>Sewage services</u> (CPC 9401)</p> <p>B. <u>Refuse disposal services</u> (CPC 9402)</p> <p>C. <u>Sanitation and similar services</u> (CPC 9403)</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section</p>	
<p>D. <u>Other</u></p> <ul style="list-style-type: none"> • Cleaning services for exhaust gases (CPC 94040) 	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
<ul style="list-style-type: none"> Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060) 	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	
<ul style="list-style-type: none"> Noise abatement services (CPC 9405) Nature and landscape protection services (CPC 9406) Other environmental protection services (CPC 9409) 	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
7. FINANCIAL SERVICES			
<p><u>Horizontal Commitments:</u></p> <p>Commercial presence is allowed up to 100% foreign equity in Dubai International Financial Centre (DIFC) for the following activities: banking services (investment banking, corporate banking, and private banking); capital markets (equity, debt instruments, derivatives and commodity trading); asset management and fund registration; insurance and re-insurance; Islamic finance; business processing operations and ancillary services.</p>			
A. <u>Insurance and insurance-related services</u>			

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
<p><u>Horizontal Commitments:</u></p> <p>General conditions:</p> <ul style="list-style-type: none"> • The absence of any limitation on the ability of a service consumer in UAE to purchase the service in the territory of New Zealand does not signify a commitment to allow a non-resident service supplier to solicit business or to conduct active marketing in the territory of the UAE. • Commercial presence is subject to the provisions regarding the licensing and registration of foreign companies as contained in the UAE pertinent laws. • Within the context of paragraph 2 (a) of the WTO Annex on Financial Services, the UAE shall not be prevented from taking measures for prudential reasons such as minimum capital requirement; minimum operating funds requirement and approval for business activities. 			
(i) Direct insurance (including co- insurance):			

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
<p>(a) Life - Life and health insurance services (CPC 81211 and CPC 81212)</p> <ul style="list-style-type: none"> • Excluding pension fund management 	<ol style="list-style-type: none"> 1) Commercial presence is required. 2) Unbound. 3) <ul style="list-style-type: none"> - Transparent Economic Needs Test (ENT) shall apply to the commercial presence for branches of the new foreign insurance companies as well as new branches of the existing foreign insurance companies. This ENT shall be based on criteria such as the provision of new insurance services, increase of local demand and the conformance with international standards. - Foreign equity is limited to 25% of the capital of UAE life 	<ol style="list-style-type: none"> 1) Commercial presence is required. 2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section. 	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	and non-life insurance companies. 4) Unbound, except as indicated in the horizontal section.		

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
<p>(b) Non- life insurance services (CPC 8129)</p> <ul style="list-style-type: none"> • Including accidents insurance services 	<p>1) Commercial presence is required for all non-life insurance services except marine and aviation insurance. None for marine and aviation insurance.</p> <p>2) Unbound for all non-life insurance services except marine shipping and commercial aviation insurance. None for marine and aviation insurance.</p> <p>3)</p> <ul style="list-style-type: none"> - Transparent Economic Needs Test (ENT) shall apply to the commercial presence for branches of the new foreign insurance companies as well as new branches of the existing foreign insurance companies. This ENT shall be 	<p>1) Commercial presence is required for all non-life insurance services except marine and aviation insurance. None for marine and aviation insurance.</p> <p>2) Unbound for all non-life insurance services except marine shipping and commercial aviation insurance. None for marine and aviation insurance.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	<p>based on criteria such as the provision of new insurance services, increase of local demand and the conformance with international standards.</p> <p>- The establishment of joint ventures with UAE life and non- life insurance companies is not allowed.</p> <p>4) Unbound, except as indicated</p>		
(ii) Reinsurance & retrocession Other insurance services n.e.c. (CPC 81299)	<p>1) None.</p> <p>2) None.</p> <p>3) Foreign equity is limited to 49%.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
<p>(iii) Insurance intermediation, such as brokerage and agency services</p> <p>Only brokers dealing with direct insurance³ (CPC 8140**)</p>	<p>1) Commercial presence is required, except for marine shipping and commercial aviation insurance and re-insurance intermediation services. None for marine shipping and commercial aviation insurance and reinsurance intermediation services.</p> <p>2) Commercial presence is required.</p> <p>3) Foreign equity is limited to 49%.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>1) None, except as indicated in the market access column.</p> <p>2) None, except as indicated in the market access column.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	
<p>(iv) Insurance consultancy (CPC 81402)</p>	<p>1) None.</p> <p>2) None.</p>	<p>1) None.</p> <p>2) None.</p>	

³ For greater certainty “Direct Insurance” means: Life and health services (CPC 81211 and CPC 81212) (excluding pension fund management.) and Non-life insurance services (including accident insurance (CPC 8129).

** Indicates that the service specified constitutes only a part of the total range of activities covered by the CPC concordance.

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	3) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	3) None. 4) Unbound, except as indicated in the horizontal section.	
Actuarial services (CPC 81404)	1) None, except that the foreign service supplier must be registered at the UAE Ministry of Economy. (The registration requirement does not prevent the foreign supplier from providing services from the territory of its country into the territory of the UAE) 2) None. 3) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) None, except as indicated in the market access column. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
Loss Adjustment, risk assessment and claim settlement services (CPC 81403)	1) Commercial presence is required. 2) Commercial presence is required. 3) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) Commercial presence is required. 2) Commercial presence is required. 3) None. 4) Unbound, except as indicated in the horizontal section.	
B. <u>Banking and other financial services</u> (excluding insurances)			
(v) Acceptance of deposits and other repayable funds from the public	1) None. 2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	<p>existing financial entities.</p> <p>(iv) Foreign equity is limited to 49%.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>		
<p>(vi) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction</p>	<p>1) None.</p> <p>2) None.</p> <p>3)</p> <p>(i) No limitation for establishment of representative offices;</p> <p>(ii) Unbound for new licenses for operating bank branches;</p> <p>(iii) Unbound for the expansion of activities of existing financial entities;</p> <p>(iv) Foreign equity is limited to 49%.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	4) Unbound, except as indicated in the horizontal section.		
(vii) Financial leasing	1) None. 2) None. (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
(viii) All payment and money transmission services, including credit, charge and debit cards,	1) None. 2) None.	1) None. 2) None.	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
travellers cheques and bankers drafts	3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49% 4) Unbound, except as indicated in the horizontal section.	3) None. 4) Unbound, except as indicated in the horizontal section.	
(ix) Guarantees and commitments	1) None. 2) None. 3) (i) No limitation for establishment of representative offices;	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	<ul style="list-style-type: none"> (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section. 		
<p>(x) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:</p> <p>A. money market instruments (including cheques, bills, certificates of deposits);</p> <p>B. foreign exchange;</p>	<ul style="list-style-type: none"> 1) None. 2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities 	<ul style="list-style-type: none"> 1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section. 	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
<p>C. derivative products including, but not limited to, futures and options;</p> <p>D. exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;</p> <p>E. transferable securities;</p> <p>F. other negotiable instruments and financial assets, including bullion</p>	<p>of existing financial entities;</p> <p>(iv) Foreign equity is limited to 49%.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>		
<p>(xi) Participation in issues of all kinds of securities, including under-writing and placement as agent (whether publicly or privately) and provision of services related to such issues</p>	<p>1) None.</p> <p>2) None.</p> <p>3)</p> <p>(i) No limitation for establishment of representative offices;</p> <p>(ii) Unbound for new licenses for operating bank branches;</p> <p>(iii) Unbound for the expansion of activities</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	<p>of existing financial entities;</p> <p>(iv) Foreign equity is limited to 49%.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>		
(xii) Money broking	<p>1) None.</p> <p>2) None.</p> <p>3)</p> <p>(i) No limitation for establishment of representative offices;</p> <p>(ii) Unbound for new licenses for operating bank branches;</p> <p>(iii) Unbound for the expansion of activities of existing financial entities;</p> <p>(iv) Foreign equity is limited to 49%.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	4) Unbound, except as indicated in the horizontal section.		
(xiii) Asset management, (only cash or portfolio management, all forms of collective investment schemes and management)	1) None. 2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
(xiv) Provision and transfer of financial information,	1) None.	1) None.	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
and financial data processing and related software.	2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
(xv) Advisory and other auxiliary financial services on all the activities listed in subparagraphs (v) through (xv), including credit reference and analysis,	1) None. 2) None. 3) (i) No limitation for establishment of representative offices;	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy	(ii) Unbound for new licences for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.		
8. HEALTH AND RELATED SOCIAL SERVICES (other than those listed under 1.A.h-i.)			
A. <u>Hospital Services</u> (CPC 9311)	1) None. 2) None. 3) - 100% is allowed for foreign equity, subject to the authorization by	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	<p>the competent authorities, which would be based on the economic need tests taking in to consideration the number of hospital, medical and health centres in a given region.</p> <ul style="list-style-type: none"> - Participation of foreign equity is allowed up to 100% in Dubai Health Care City. An economic needs test will not be required. <p>4) Unbound, except as indicated in the horizontal section.</p>		
<p>B. <u>Other Human Health Services</u> (CPC 9319, except CPC 93191)</p>	<p>1) None. 2) None. 3) - 100% is allowed for foreign equity, subject</p>	<p>1) None. 2) None. 3) None.</p>	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	<p>to the authorization by the competent authorities, which would be based on the economic need tests taking in to consideration the number of hospital, medical and health centres in a given region.</p> <p>- Participation of foreign equity is allowed up to 100% in Dubai Health Care City. An economic needs test will not be required.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>4) Unbound, except as indicated in the horizontal section.</p>	
<p>9. <u>TOURISM AND TRAVEL RELATED SERVICES</u></p>			
<p>A. <u>Hotels and restaurants (including catering)</u></p>	<p>1) None.</p>	<p>1) None.</p>	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
(CPC 64110, 64120 & 642, 643)	2) None. 3) - Hotels: foreign equity is limited to 49%. For hotel management, foreign equity is limited to 70%. - Restaurants: foreign equity is limited to 70%. 4) Unbound, except as indicated in the horizontal section.	2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
B. <u>Travel agencies and tour operators services</u> (CPC 7471) Excluding Umra and Hajj services and related services (i.e. Islamic pilgrimages services and related services)	1) None. 2) None. 3) Unbound. 4) Unbound.	1) None. 2) None. 3) Unbound. 4) Unbound.	
C. <u>Tourist guides services</u> (CPC 74720)	1) None. 2) None.	1) None. 2) None.	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
Excluding Umra and Hajj services and related services (i.e. Islamic pilgrimages services and related services)	3) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	3) None. 4) Unbound, except as indicated in the horizontal section.	
10. <u>RECREATIONAL CULTURAL AND SPORTING SERVICES</u> (other than audiovisual services)			
A. <u>Entertainment Services (including theatre, live bands and circus services)</u> (CPC 9619) Only for theatre, live bands and circus services	1) None. 2) None. 3) Foreign equity is limited to 75%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
B. <u>News Agency Services</u> (CPC 962 - Only in Dubai Media City)	1) Unbound. 2) Unbound. 3) None. 4) Unbound.	1) Unbound. 2) Unbound. 3) Unbound. 4) Unbound.	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
<p>D. <u>Sporting and Other Recreational Services</u> (Only CPC 96491- only parks and public gardens services)</p>	<p>1) Unbound. 2) Unbound. 3) Foreign equity is limited to 75%. 4) Unbound, except as indicated in the horizontal section.</p>	<p>1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.</p>	
<p>E. <u>Game Services including Online Game Services (under CPC 964** excluding 96492)</u></p>	<p>1) Commercial presence is required. Subject to obtaining licenses and approvals from the competent UAE authorities. 2) None. 3) Foreign equity is limited to 49% and subject to obtaining licenses and approvals from competent UAE authorities. 4) Unbound, except as indicated in the horizontal section.</p>	<p>1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.</p>	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
F. <u>Library Services (CPC 96311)</u>	1) None. 2) None. 3) Unbound. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) Unbound. 4) Unbound, except as indicated in the horizontal section.	
11. <u>TRANSPORT SERVICES</u>			
A. <u>Maritime Transport Services</u>			
<u>International Transport</u> freight and passengers (CPC 7211 and 7212, less cabotage transport services) Including the following: <ul style="list-style-type: none"> • Maintenance and repair of vessels 	1) None. 2) None. 3) <ul style="list-style-type: none"> - Freight: Foreign equity is limited to 49%. - Passengers: Foreign equity is limited to 70%. - Maintenance and repair of vessels: None. 	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	The following services at the port are made available to international maritime transport suppliers on non-discriminatory terms and conditions: <ul style="list-style-type: none"> • Pilotage • Towing and tug assistance • Provisioning, fueling and watering • Garbage collecting and ballast waste disposal

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
• Maritime freight forwarding services ⁷			
C. <u>Air Transport Services</u>	1) None.	1) None.	
d. Maintenance and repair of aircraft and parts thereof	2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
Computer Reservation Systems	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
Ground Handling Services (only the services that is supplied at an airport, on a fee or contract basis, of the following:	1) Unbound. 2) None. 3) Unbound except ground handling services can be provided by a foreign	1) Unbound. 2) None. 3) Unbound. 4) The majority of persons authorized for the	

⁷ “Freight forwarding services” means the activity consisting of organizing and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
<p>representation; Passenger services, Load control and communication, Ramp, Cargo and mail, Aircraft line maintenance, fuel and oil, Flight Operations, Transportation, Catering Services, Supervision and Administration, Aircraft private security service and audit).</p>	<p>service supplier through tendering if it obtains authorization from the relevant government authority in each Emirate along with the General Civil Aviation Authority to provide such services. Criteria for authorizations may include the juridical form of the company, ownership and composition of the board of directors and management team, and economic need. Catering services can only be provided by ground handling companies operating within the airport, companies with a catering services license, and domestic airline operators. Foreign airline operators cannot provide catering</p>	<p>administration and representation of a ground handling company must be UAE nationals. Otherwise, unbound except as indicated in the horizontal section.</p>	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	<p>services unless they qualify to participate in a tendering process administered by the relevant UAE authorities.</p> <p>4) The majority of persons authorized for the administration and representation of a ground handling company must be UAE nationals. Otherwise, unbound except as indicated in the horizontal section.</p>		
<p>Airport Management Services (covers airport infrastructure and operation services, including related consulting services.)</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Unbound except airport management services can be provided by a foreign service supplier through tendering if it obtains authorization from the relevant government authority in</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	<p>each Emirate along with the General Civil Aviation Authority to provide such services. These services can be provided by transferring operational rights by leasing of the state airports or by sub-contracting airport management services.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>		
<p>E. <u>Rail Transport Services</u></p> <p>a. Passenger transportation (CPC 7111)</p> <p>b. Freight transportation (CPC 7112)</p> <p>c. Pushing and towing services (CPC 7130)</p> <p>d. Maintenance and repair of rail transport equipment (CPC 8868)</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	

Modes of
Supply:

1) Cross-border
supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
e. Supporting services for rail transport services (CPC 743)			

ANNEX 9-E

NEW ZEALAND MOST-FAVOURED-NATION TREATMENT SECTORAL COVERAGE ANNEX

This Annex sets out the New Zealand's commitments in accordance with Article 9.4(1) (Most-Favoured Nation Treatment).

Most-Favoured-Nation treatment applies to only Modes 1, 2, and 3, and does not apply to measures with respect to the supply of service by presence of natural persons.

Horizontal Conditions (All Sectors Included in this Appendix)

Unbound for sale of any shares in, or any assets of, an enterprise, where the New Zealand Government wholly owns or has effective control over that enterprise.

Unbound for devolving a service provided in the exercise of governmental authority at the date of entry into force of this Agreement.

Unbound for:

- (a) the provision of public law enforcement and correctional services; and
- (b) the following, to the extent that they are social services established for a public purpose: child care; health; income security and insurance; public education; public housing; public training; public transport; public utilities; social security and insurance; or social welfare.

Unbound for any differential treatment to services and service suppliers of any other Party or a non-party under any free trade agreement or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.

Unbound for enterprises currently in State Ownership.

Unbound with respect to any more favourable treatment applicable to service suppliers of any other Party or a non-party in respect of New Zealand's *Overseas Investment Act 2005* pursuant to any international agreement entered into force prior to or after the date of entry into force of this Agreement.

TOURISM AND TRAVEL RELATED SERVICES

- Hotels and restaurants CPC 641, CPC 642, CPC 643
- Travel Agencies, Tour Guides and Tour Operator Services CPC 7471 and 7472

CONSTRUCTION AND RELATED ENGINEERING SERVICES

- General Construction Work for Buildings CPC 512, CPC 515
- General Construction Work for Civil Engineering CPC 513
- Installation and Assembly Work CPC 514, CPC 516
- Building Completion and Finishing Work CPC 517
- Other Site preparation: new construction (other than pipelines) CPC 511
- Renting Services related to Equipment for Construction or Demolition of Buildings or Civil Engineering, with Operator (CPC518)

Air Transport Services

- Airport management services
- Airfreight Storage and warehousing services CPC 742
- Air Ramp handling services
- Air Cargo and baggage handling services
- Other supporting services for air transport CPC 74690
- Airport Operation Services CPC 74610
- Aircraft repair and maintenance Services
- Computer reservation system services CPC 7523
- Selling and marketing of air transport services
- Specialty Air Services

Professional Services

- Architectural Services CPC 8671
- Engineering services CPC 8672
- Integrated engineering services CPC 8673

Computer and Related Services

- Consultancy services related to the installation of computer hardware CPC 841
- Software implementation services CPC 842
- Data processing services CPC 843
- Data base services CPC 844
- Maintenance and repair of office machinery and equipment including computers CPC 845
- Other Computer Services CPC 849

Other Business Services

- Services incidental to agriculture and forestry CPC 8811 and 8814
- Services incidental to energy distribution (CPC 887)

Distribution Services (excluding tobacco)

- Wholesale Trade (CPC 622, excluding CPC 6221, CPC 6222 and such services relating to CPC 2613-2615)
- Retail Trade (CPC 631, CPC 632, CPC 6111, CPC 6113 and CPC 6121)

Environmental Services

- Wastewater management (CPC 9401)
- Refuse disposal services (CPC 9402)
- Sanitation and similar services (CPC 9403)
- Protection of ambient air and climate (CPC 9404)
- Noise and vibration abatement (CPC 9405)
- Nature and landscape protection CPC 9406)

- Other environmental and ancillary services (CPC 9409)

Maritime Services

- Customs Clearance Services¹
- Maritime Cargo Handling Services²
- Storage and Warehousing Services (CPC 742)

¹ Customs Clearance Services: activities consisting of carrying out on behalf of another party customs formalities concerning the import, export or through transport of cargoes, whether this service is the main activity of the service provider or a usual complement of its main activity.

² Maritime Cargo Handling Services: activities exercised by stevedoring companies, including terminal operators, but not including the direct activities of dockers when this workforce is organised independently of the stevedoring or terminal operator companies. The activities include the organisation and supervision of:

- (a) the loading/discharging of cargo to/from a ship;
- (b) the lashing/unlashing of cargo; and
- (c) the reception/delivery and safekeeping of cargoes before shipment or after discharge.

ANNEX 9-E

UAE MOST-FAVOURLED-NATION TREATMENT SECTORAL COVERAGE ANNEX

This Annex sets out the UAE's commitments in accordance with Article 9.4(1) (Most-Favoured Nation Treatment).

I. Horizontal Limitations

1. The UAE reserves the right to adopt or maintain any measure that accords more favourable treatment to any services and service suppliers under any bilateral or multilateral international agreement in force, or signed prior to, the date of entry into force of this Agreement.¹
2. The UAE reserves the right to adopt or maintain any measure that accords more favourable treatment to services and service suppliers of any GCC Member State under the GCC Economic Agreement.
3. The UAE reserves the right to adopt or maintain any measure that accords more favourable treatment to services and service suppliers of a Member State of the Greater Arab Free Trade Area under the Greater Arab Free Trade Area (GAFTA).
4. The UAE reserves the right to confer or accord advantages to adjacent countries in order to facilitate exchanges limited to contiguous frontier zones of services that are both locally produced and consumed.
5. The UAE reserves the right to adopt or maintain any measure with respect to the supply of a service by the presence of natural persons, subject to the provisions of the Trade in Services Chapter.
6. The UAE reserves the right to adopt or maintain any measure that accords more favourable treatment to any services and service suppliers under any bilateral or multilateral international agreement that enters in force or is signed after the date of entry into force of this Agreement, except in the sectors listed below, to the extent the sectors listed below are committed to under a Free Trade Agreement.

¹ For greater certainty, this right extends to any differential treatment accorded pursuant to a subsequent review or amendment of the relevant bilateral or multilateral international agreement.

II. MFN Sectoral Coverage

1. Business Services	
A. Professional Services	
a. Legal services (CPC 861)	Most-Favoured-Nation (MFN)
b. Accounting, auditing and book-keeping services (CPC 8621 & 8622)	Most-Favoured-Nation (MFN)
B. Computer and Related Services	
a. Consultancy services related to the installation of computer hardware (CPC 841)	Most-Favoured-Nation (MFN)
b. Software implementation services (CPC 842)	Most-Favoured-Nation (MFN)
c. Data processing services (CPC 843)	Most-Favoured-Nation (MFN)
d. Data base services (CPC 844)	Most-Favoured-Nation (MFN)
e. Other computer services (CPC 849)	Most-Favoured-Nation (MFN)
C. Research and Development Services	
a. R&D services on natural sciences (CPC 851)	Most-Favoured-Nation (MFN)
b. R&D services on social sciences and humanities (CPC 852)	Most-Favoured-Nation (MFN)
c. Interdisciplinary R&D services (CPC 853)	Most-Favoured-Nation (MFN)
F. Other Business Services	
c. Management consulting services (CPC	Most-Favoured-Nation (MFN)

8650)	
d. Services related to Management Consulting (CPC 8660)	Most-Favoured-Nation (MFN)
e. Technical testing and analysis services (CPC 8676)	Most-Favoured-Nation (MFN)
i. Services incidental to manufacturing (CPC 884+885, except for 88442)	Most-Favoured-Nation (MFN)
5. Education Services	
D. Adult Education (CPC 924)	Most-Favoured-Nation (MFN)
7. Environmental Services	
A. Sewage services (CPC 9401)	Most-Favoured-Nation (MFN)
B. Refuse disposal services (CPC 9402)	Most-Favoured-Nation (MFN)
C. Sanitation and similar services (CPC 9403)	Most-Favoured-Nation (MFN)
8. Health Services	
A. Hospital Services (CPC 9311)	Most-Favoured-Nation (MFN)

CHAPTER 10
DIGITAL TRADE

ARTICLE 10.1
Definitions

For purposes of this Chapter:

authentication means the process or act of verifying the identity of a party to an electronic communication or transaction and ensuring the origin and integrity of an electronic communication;

cryptography means the principles, means, or methods for the transformation of data in order to hide its information content, prevent its undetected modification or prevent its unauthorised use; and is limited to the transformation of information using one or more secret parameters, for example, crypto variables or associated key management;

cryptographic algorithm or cipher means a mathematical procedure or formula for combining a key with plaintext to create a ciphertext;

digital product means a computer programme, text, video, image, sound recording or other product that is digitally encoded, produced for commercial sale or distribution, and that can be transmitted electronically;^{1,2}

digital or electronic signature means data in digital or electronic form that is in, affixed to, or logically or cryptographically associated with data in electronic form that is used to identify or verify the signatory in relation to the data in electronic form and used by a signatory to agree on the data in electronic form to which it relates;

electronic invoicing or e-invoicing means the automated creation, exchange and processing of request for payments between suppliers and buyers using a structured digital format;

electronic transmission or transmitted electronically means a transmission made using any electromagnetic means, including by photonic means;

encryption means the conversion of data (plaintext) into a form that cannot be easily understood without subsequent re-conversion (ciphertext) through the use of a cryptographic algorithm;

¹ For greater certainty, digital product does not include a digitised representation of a financial instrument, including money.

² The definition of digital product should not be understood to reflect a Party's view on whether trade in digital products through electronic transmission should be categorised as trade in services or trade in goods.

key means a parameter used in conjunction with a cryptographic algorithm that determines its operation in such a way that an entity with knowledge of the key can reproduce or reverse the operation, while an entity without knowledge of the key cannot;

open data means non-proprietary information, including data, the central level of government of a Party elects to make freely available to the public;

personal data means any information, including data, about an identified or identifiable natural person; and

unsolicited commercial electronic message means an electronic message which is sent for commercial or marketing purposes to an electronic address, without the consent of the recipient or despite the explicit rejection of the recipient, through an Internet access service supplier or, to the extent provided for under the laws and regulations of each Party, other telecommunications service.

ARTICLE 10.2

Objectives

1. The Parties recognise the economic growth and opportunity that digital trade provides, the importance of avoiding barriers to its use and development, the importance of frameworks that promote consumer confidence in digital trade, the importance of open standards in enhancing interoperability of digital systems, the importance of the digital economy in promoting inclusive economic growth; the importance of promoting corporate social responsibility, cultural identity and diversity, environmental protection, gender equality, indigenous rights, inclusive trade, sustainable development and traditional knowledge, as well as the importance of preserving the right to regulate in the public interest, and the applicability of the principles of the WTO Agreements to measures affecting digital trade.

2. The Parties seek to foster an environment conducive to the further advancement of digital trade, including electronic commerce and the digital transformation of the global economy, by strengthening their bilateral relations on these matters.

ARTICLE 10.3

General Provisions

1. This Chapter shall apply to measures adopted or maintained by a Party that affect trade by electronic means.

2. This Chapter shall not apply:

(a) to government procurement;

- (b) to a service supplied in the exercise of governmental authority;
 - (c) except for Article 10.19, to financial services;
 - (d) except for Article 10.16, to information held or processed by or on behalf of a Party, or measures related to such information, including measures related to its collection; and
 - (e) to measures adopted or maintained by New Zealand that it deems necessary to protect or promote Māori rights, interests, duties and responsibilities³ in respect of matters covered by this Chapter, including in fulfilment of New Zealand's obligations under te Tiriti o Waitangi / the Treaty of Waitangi. Chapter 20 (Dispute Settlement) does not apply to the interpretation of te Tiriti o Waitangi / the Treaty of Waitangi, including as to the nature of the rights and obligations arising under it.
3. For greater certainty, the Parties affirm that measures affecting the supply of a service delivered or performed electronically are subject to the relevant provisions of Chapter 9 (Trade in Services) and its Annexes, including any exceptions or limitations set out in this Agreement that are applicable to such provisions.

ARTICLE 10.4 **Customs Duties**

1. A Party shall not impose customs duties on electronic transmissions, including content transmitted electronically, between a person of a Party and a person of the other Party.
2. For greater certainty, paragraph 1 shall not preclude a Party from imposing internal taxes, fees or other charges on content transmitted electronically, provided that such taxes, fees or charges are imposed in a manner consistent with this Agreement.

ARTICLE 10.5 **Non-Discriminatory Treatment of Digital Products**

1. A Party shall not accord less favourable treatment to digital products created, produced, published, contracted for, commissioned or first made available on commercial terms in the territory of the other Party, or to digital products of which the author, performer, producer, developer or owner is a person of the other Party, than it accords to other like digital products⁴.

³For greater certainty, Māori rights, interests, duties and responsibilities include those relating to mātauranga Māori.

⁴ For greater certainty, to the extent that a digital product of a non-Party is a “like digital product”, it will qualify as an “other like digital product” for the purposes of this paragraph.

2. Paragraph 1 shall not apply to the extent of any inconsistency with a Party's rights and obligations concerning intellectual property contained in Chapter 13 (Intellectual Property) or another international agreement a Party is party to.
3. The Parties understand that this Article does not apply to subsidies or grants provided by a Party, including government-supported loans, guarantees and insurance.
4. This Article shall not apply to broadcasting.

ARTICLE 10.6
Information and Communication Technology that Uses Cryptography

1. This Article shall apply to information and communication technology (ICT) products that use cryptography.⁵
2. With respect to a product that uses cryptography and is designed for commercial applications, no Party shall impose or maintain a technical regulation or conformity assessment procedure that requires a manufacturer or supplier of the product, as a condition of the manufacture, sale, distribution, import or use of the product, to:
 - (a) transfer or provide access to a particular technology, production process or other information, for example, a private key or other secret parameter, algorithm specification or other design detail, that is proprietary to the manufacturer or supplier and relates to the cryptography in the product, to the Party or a person in the Party's territory;
 - (b) partner with a person in its territory; or
 - (c) use or integrate a particular cryptographic algorithm or cipher, other than where the manufacture, sale, distribution, import or use of the product is by or for the government of the Party.
3. Paragraph 2 shall not apply to:
 - (a) requirements that a Party adopts or maintains relating to access to networks that are owned or controlled by the government of that Party, including those of central banks; or
 - (b) measures taken by a Party pursuant to supervisory, investigatory or examination authority relating to financial institutions or markets.
4. For greater certainty, this Section shall not be construed to prevent a Party's law enforcement authorities from requiring service suppliers using encryption they control to provide, pursuant to that Party's legal procedures, unencrypted communications.

⁵ For greater certainty, for the purposes of this section, a "product" is a good and does not include a financial instrument.

ARTICLE 10.7
Domestic Electronic Transactions Framework

1. Each Party shall maintain a legal framework governing electronic transactions consistent with the principles of the *UNCITRAL Model Law on Electronic Commerce* (1996) or the *United Nations Convention on the Use of Electronic Communications in International Contracts*, done at New York on November 23, 2005.
2. Each Party shall endeavour to:
 - (a) avoid any unnecessary regulatory burden on electronic transactions; and
 - (b) facilitate input by interested persons in the development of its legal framework for electronic transactions, including in relation to trade documentation.
3. The Parties recognise the importance of facilitating the use of electronic transferable records. When developing measures relating to electronic transferable records, each Party shall take into account the *UNCITRAL Model Law on Electronic Transferable Records* (2017).

ARTICLE 10.8
Authentication

1. Except in circumstances otherwise provided for under its law, a Party shall not deny the legal validity of a signature solely on the basis that the signature is in electronic form.
2. Neither Party shall adopt or maintain measures regarding authentication that would:
 - (a) prohibit parties to an electronic transaction from mutually determining the appropriate authentication methods for that transaction; or
 - (b) prevent parties to an electronic transaction from having the opportunity to establish before judicial or administrative authorities that their transaction complies with any legal requirements with respect to authentication.
3. Notwithstanding paragraph 2, a Party may require that, for a particular category of transactions, the method of authentication meets certain performance standards which are objective, transparent and non-discriminatory or is certified by an authority accredited in accordance with its law.
4. The Parties shall encourage the use of interoperable means of authentication.

ARTICLE 10.9

Paperless Trading

1. Each Party shall, to the extent practicable, make publicly available, including through a process prescribed by that Party, electronic versions of all existing publicly available trade administration documents.⁶
2. Each Party shall provide electronic versions of trade administration documents referred to in paragraph 1 in English or any of the other official languages of the WTO, and shall endeavour to provide such electronic versions in a machine-readable format.
3. Each Party shall accept electronic versions of trade administration documents as the legal equivalent of paper documents, except where:
 - (a) there is a domestic or international legal requirement to the contrary; or
 - (b) doing so would reduce the effectiveness of trade administration.
4. Noting the obligations in the *WTO Agreement on Trade Facilitation*, each Party shall establish or maintain a single window, enabling traders to submit documentation or data requirements for importation, exportation, or transit of goods through a single-entry point to the participating authorities or agencies.
5. The Parties shall endeavour to establish or maintain a seamless, trusted, high availability⁷ and secure interconnection of their respective single windows to facilitate the exchange of data relating to trade administration documents, which may include:
 - (a) sanitary and phytosanitary certificates;
 - (b) import and export data; or
 - (c) any other documents, as jointly determined by the Parties, and in doing so, the Parties shall provide public access to a list of such documents and make this list of documents available online.
6. The Parties recognise the importance of facilitating, where relevant in each jurisdiction, the exchange of electronic records used in commercial trading activities between the Parties' businesses.

⁶ For greater certainty, electronic versions of trade administration documents include trade administration documents provided in a machine-readable format.

⁷ For greater certainty, "high availability" refers to the ability of a single window to continuously operate. It does not prescribe a specific standard of availability.

7. The Parties shall endeavour to develop systems to support the exchange of:
- (a) data relating to trade administration documents referred to in paragraph 5 between the competent authorities of each Party;⁸ and
 - (b) electronic records used in commercial trading activities between the Parties' businesses, where relevant in each jurisdiction.
8. The Parties recognise that the data exchange systems referred to in paragraph 7 should be compatible and interoperable with each other. To this end, the Parties recognise the role of internationally recognised and, if available, open standards in the development and governance of the data exchange systems.
9. The Parties shall cooperate and collaborate on new initiatives which promote and advance the use and adoption of the data exchange systems referred to in paragraph 7, including but not limited to, through:
- (a) sharing of information, experiences and best practices in the area of development and governance of the data exchange systems; and
 - (b) collaboration on pilot projects in the development and governance of data exchange systems.
10. The Parties shall cooperate bilaterally and in international fora to enhance acceptance of electronic versions of trade administration documents and electronic records used in commercial trading activities between businesses.
11. In developing other initiatives which provide for the use of paperless trading, each Party shall endeavour to take into account the methods agreed by relevant international organisations.

ARTICLE 10.10

Online Consumer Protection

1. The Parties recognise the importance of adopting and maintaining transparent and effective measures to protect consumers from misleading, deceptive, and fraudulent practices when they engage in digital trade.

⁸ The Parties recognise that the data exchange systems referred to in this paragraph may refer to interconnection of the single windows referred to in paragraph 5.

2. Each Party shall adopt or maintain consumer protection laws to proscribe misleading, deceptive, and fraudulent commercial activities that cause harm or potential harm to consumers engaged in digital trade.⁹

ARTICLE 10.11

Personal Data Protection

1. The Parties recognise the economic and social benefits of protecting the personal data of persons who conduct or engage in electronic transactions and the contribution that this makes to enhancing consumer confidence in digital trade.

2. To this end, each Party shall adopt or maintain a legal framework that provides for the protection of the personal data of the users of electronic commerce and digital trade.¹⁰ In the development of any legal framework for the protection of personal data, each Party shall take into account principles and guidelines of relevant international organisations.

3. The Parties recognise that the principles underpinning a robust legal framework for the protection of personal data should include:

- (a) collection limitation;
- (b) data quality;
- (c) purpose specification;
- (d) use limitation;
- (e) security safeguards;
- (f) transparency;
- (g) individual participation; and
- (h) accountability.

4. Each Party shall adopt non-discriminatory practices in protecting users of electronic commerce from personal data protection violations occurring within its jurisdiction.

⁹ For greater certainty, a Party may comply with the obligation in this paragraph by adopting or maintaining measures such as generally-applicable consumer protection laws or regulations or sector or medium-specific laws or regulations regarding consumer protection.

¹⁰ For greater certainty, a Party may comply with the obligation in this paragraph by adopting or maintaining measures such as a comprehensive privacy, personal information or personal data protection laws, sector-specific laws covering privacy, or laws that provide for the enforcement of voluntary undertakings by enterprises relating to privacy.

5. Each Party shall publish information on the personal data protections it provides to users of electronic commerce, including how:

- (a) individuals can pursue remedies; and
- (b) businesses can comply with any legal requirements.

6. Recognising that the Parties may take different legal approaches to protecting personal information, each Party shall pursue the development of mechanisms to promote compatibility and interoperability between their different regimes for protecting personal data. These mechanisms may include:

- (a) the recognition of regulatory outcomes, whether accorded autonomously or by mutual arrangement;
- (b) broader international frameworks;
- (c) where practicable, appropriate recognition of comparable protection afforded by their respective legal frameworks' national trustmark or certification frameworks; or
- (d) other avenues of transfer of personal information between the Parties.

7. The Parties shall endeavour to exchange information on how the mechanisms in paragraph 6 are applied in their respective jurisdictions and explore ways to extend these or other suitable arrangements to promote compatibility and interoperability between them.

8. The Parties shall encourage adoption of data protection trustmarks by businesses that would help verify conformance to personal data protection standards and best practices.

9. The Parties shall endeavour to exchange information on and share experiences on the use of data protection trustmarks.

10. The Parties shall endeavour to mutually recognise the other Party's data protection trustmarks as a valid mechanism.

ARTICLE 10.12

Principles on Access to and Use of the Internet for Digital Trade

Subject to applicable policies, laws and regulations, each Party recognizes that consumers in its territory should be able to:

- (a) access and use services and applications of their choice available on the Internet, subject to reasonable network management;

- (b) connect their choice of devices to the Internet, provided that such devices do not harm the network; and
- (c) access information on the network management practices of a consumer's Internet access service provider.

ARTICLE 10.13
Unsolicited Commercial Electronic Messages

1. Each Party shall adopt or maintain measures regarding unsolicited commercial electronic messages that:
 - (a) require a supplier of unsolicited commercial electronic messages to facilitate the ability of a recipient to prevent ongoing reception of those messages;
 - (b) require the consent, as specified in the laws and regulations of each Party, of recipients to receive commercial electronic messages; or
 - (c) otherwise provide for the minimisation of unsolicited commercial electronic messages.
2. Each Party shall provide recourse against a supplier of unsolicited commercial electronic messages that does not comply with a measure adopted or maintained in accordance with paragraph 1.
3. The Parties shall cooperate in appropriate cases of mutual concern regarding the regulation of unsolicited commercial electronic messages.

ARTICLE 10.14
Cross-Border Flow of Information

1. The Parties recognise that each Party may have its own regulatory requirements concerning the transfer of information by electronic means.
2. Each Party shall allow the cross-border transfer of information by electronic means, including personal information, when this activity is for the conduct of the business of a covered person.
3. Nothing in this Article shall prevent a Party from adopting or maintaining a measure inconsistent with paragraph 2 to achieve a legitimate public policy objective, provided that the measure:
 - (a) is not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade; and

- (b) does not impose restrictions on transfers of information greater than are required to achieve the objective.

ARTICLE 10.15
Location of Computing Facilities

1. The Parties recognise that each Party may have its own regulatory requirements regarding the use of computing facilities, including requirements that seek to ensure the security and confidentiality of communications.
2. Neither Party shall require a covered person to use or locate computing facilities in that Party's territory as a condition for conducting business in that territory.
3. Nothing in this Article shall prevent a Party from adopting or maintaining a measure inconsistent with paragraph 2 to achieve a legitimate public policy objective, provided that the measure:
 - (a) is not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade; and
 - (b) does not impose restrictions on the use or location of computing facilities greater than are required to achieve the objective.

ARTICLE 10.16
Open Data

1. The Parties recognise that facilitating public access to and use of open data may foster economic and social benefit, competitiveness, productivity improvements and innovation. To the extent that a Party chooses to make open data available, it shall endeavour to ensure:
 - (a) that the information is appropriately anonymised, is accompanied by appropriate metadata and is in a machine readable and open format that allows it to be searched, retrieved, used, reused, and redistributed freely by the public; and
 - (b) to the extent practicable, that the information is regularly updated.
2. The Parties shall endeavour to cooperate to identify ways in which each Party can expand access to and use of open data, with a view to enhancing and generating business and research opportunities.

ARTICLE 10.17
Digital Government

1. The Parties recognise that technology can enable more efficient and agile government operations, improve the quality and reliability of government services, and enable governments to better serve the needs of their citizens and other stakeholders.

2. To this end, the Parties shall endeavour to develop and implement strategies to digitally transform their respective government operations and services, which may include:

- (a) adopting open and inclusive government processes focusing on accessibility, transparency, and accountability in a manner that overcomes digital divides;
- (b) promoting cross-sectoral and cross-governmental coordination and collaboration on digital agenda issues;
- (c) shaping government processes, services, and policies with digital inclusivity in mind;
- (d) providing a unified customer services experience and common digital enablers for government service delivery;
- (e) leveraging emerging technologies to build capabilities in anticipation of disasters and crises and facilitating proactive responses;
- (f) generating public value from government data by applying it in the planning, delivering, and monitoring of public policies, and adopting rules and ethical principles for the trustworthy and safe use of data;
- (g) making government data and policy-making processes (including algorithms) available for the public to engage with; and
- (h) promoting initiatives to raise the level of digital capabilities and skills of both the populace and the government workforce.

3. Recognising that the Parties can benefit by sharing their experiences with digital government initiatives, the Parties shall endeavour to cooperate on activities relating to the digital transformation of government and government services, which may include:

- (a) exchanging information and experiences on digital government strategies and policies;
- (b) sharing best practices on digital government and the digital delivery of government services; and
- (c) providing advice or training, including through exchange of officials, to assist the other Party in building digital government capacity.

ARTICLE 10.18
Digital and Electronic Invoicing

1. The Parties recognise the importance of digital and electronic invoicing which increases the efficiency, accuracy and reliability of commercial transactions. The Parties also recognise the benefits of ensuring that the systems used for digital and electronic invoicing within their respective jurisdictions are interoperable with the systems used for electronic invoicing in the other Party's jurisdiction.
2. Each Party shall endeavour to ensure that the implementation of measures related to digital and electronic invoicing in its jurisdiction supports cross-border interoperability. To this end, each Party shall base its measures relating to digital and electronic invoicing on international frameworks, where they exist.
3. The Parties recognise the economic importance of promoting the global adoption of digital and electronic invoicing systems, including those based on interoperable international frameworks. To this end, the Parties shall endeavour to:
 - (a) promote, encourage, support, or facilitate the adoption of digital and electronic invoicing by enterprises;
 - (b) promote the existence of policies, infrastructure, and processes that support digital and electronic invoicing;
 - (c) generate awareness of, and build capacity for, digital and electronic invoicing; and
 - (d) share best practices and promote the adoption of interoperable international digital and electronic invoicing systems.

ARTICLE 10.19
Electronic Payments

1. Noting the rapid growth of electronic payments, in particular, those provided by new payment service providers, Parties agree to support the development of efficient, safe and secure cross border electronic payments by fostering the adoption and use of internationally accepted standards, promoting interoperability and the interlinking of payment infrastructures, and encouraging useful innovation and competition in the payments ecosystem.
2. To this end, and in accordance with their respective laws and regulations, the Parties recognise the following principles:
 - (a) The Parties shall endeavour to make their respective regulations on electronic payments, including those pertaining to regulatory approval, licensing requirements, procedures and technical standards, publicly available in a timely manner.

- (b) The Parties shall endeavour to take into account, for relevant payment systems, internationally accepted payment standards to enable greater interoperability between payment systems.
- (c) The Parties shall endeavour to enable cross-border authentication and electronic know-your-customer of individuals and businesses using digital identities.
- (d) The Parties recognise the importance of upholding safety, efficiency, trust and security in electronic payment systems through regulation. The implementation of regulation should, where appropriate, be proportionate to and commensurate with the risks posed by the provision of electronic payment systems.
- (e) The Parties agree that policies should promote innovation and competition in a level playing field and recognise the importance of enabling the introduction of new financial and electronic payment products and services by incumbents and new entrants in a timely manner such as through adopting regulatory and industry sandboxes.

ARTICLE 10.20 **Digital Identities**

1. Recognising that cooperation between the Parties on digital identities, for natural persons and enterprises, will promote connectivity and growth of digital trade, and recognising that each Party may take different legal and technical approaches to digital identities, the Parties shall endeavour to promote compatibility between their respective digital identity regimes. This may include:

- (a) developing appropriate frameworks and common standards to foster technical interoperability between each Party's implementation of digital identities;
- (b) developing comparable protection of digital identities under each Party's respective legal frameworks, or the recognition of their legal effects, whether accorded autonomously or by agreement;
- (c) supporting the development of international frameworks on digital identity regimes; and
- (d) exchanging knowledge and expertise on best practices relating to digital identity policies and regulations, technical implementation and security standards, and the promotion of the use of digital identities.

2. For greater certainty, nothing in this Article shall prevent a Party from adopting or maintaining measures inconsistent with paragraph 1 to achieve a legitimate public policy objective.

ARTICLE 10.21

Cooperation

1. Recognising the importance of digital trade to their collective economies, the Parties shall endeavour to maintain a dialogue on regulatory matters relating to digital trade. Such dialogue will be conducted with a view to sharing information and experiences, as appropriate, including on related laws, regulations, and their implementation, and best practices with respect to digital trade. Such dialogue may include discussions on:

- (a) online consumer protection;
- (b) personal data protection;
- (c) unsolicited commercial electronic messages;
- (d) authentication;
- (e) intellectual property concerns with respect to digital trade;
- (f) challenges for small and medium-sized enterprises in digital trade; and
- (g) digital government.

2. The Parties have a shared vision to promote secure digital trade and recognise that threats to cybersecurity undermine confidence in digital trade. Accordingly, the Parties recognise the importance of:

- (a) building the capabilities of their government agencies responsible for computer security incident response;
- (b) using existing collaboration mechanisms to cooperate to identify and mitigate malicious intrusions or dissemination of malicious code that affect the electronic networks of the Parties; and
- (c) promoting the development of a strong public and private workforce in the area of cybersecurity, including possible initiatives relating to mutual recognition of qualifications.

3. For greater certainty, all cooperation activities under this Chapter are:

- (a) subject to the availability of resources;
- (b) pursuant to a request from a Party; and
- (c) to be conducted on the terms and conditions mutually decided upon between the Parties.

ARTICLE 10.22
Digital Inclusion

1. The Parties acknowledge the importance of digital inclusion to ensure that all people and businesses have what they need to participate in, contribute to, and benefit from the digital economy.
2. The Parties recognise the importance of expanding and facilitating digital economy opportunities by removing barriers. This may include enhancing cultural and people-to-people links, including between Indigenous Peoples, and improving access for women, rural populations and low socio-economic groups.
3. To this end, the Parties shall cooperate on matters relating to digital inclusion, including the participation of women, rural populations, low socio-economic groups and Indigenous Peoples in the digital economy. Cooperation may include:
 - (a) sharing of experiences and best practices, including exchange of experts, with respect to digital inclusion;
 - (b) promoting inclusive and sustainable economic growth, to help ensure that the benefits of the digital economy are more widely shared;
 - (c) addressing barriers in accessing digital economy opportunities;
 - (d) developing programmes to promote participation of all groups in the digital economy;
 - (e) sharing methods and procedures for the collection of disaggregated data, the use of indicators, and the analysis of statistics related to participation in the digital economy; and
 - (f) other areas as mutually agreed by the Parties.
4. Cooperation activities relating to digital inclusion may be carried out through the coordination, as appropriate, of the Parties' respective agencies, enterprises, labour unions, civil society, academic institutions and non-governmental organisations, among others.

CHAPTER 11
GOVERNMENT PROCUREMENT

ARTICLE 11.1
General

The Parties recognise the importance of government procurement in trade relations and set as their objective the effective, reciprocal and gradual opening of their government procurement markets, in order to maximise, *inter alia*, competitive opportunities based on principles of equality, transparency, integrity, fair treatment and non-discrimination for the suppliers of the Parties.

ARTICLE 11.2
Definitions

For the purpose of this Chapter:

electronic auction means an iterative process that involves the use of electronic means for the presentation by suppliers of either new prices, or new values for quantifiable non-price elements of the tender related to the evaluation criteria, or both, resulting in a ranking or re-ranking of tenders;

goods or services means goods or services that a procuring entity needs to carry out its business;

in writing or **written** means any worded or numbered expression that can be read, reproduced and may be later communicated. It may include electronically transmitted and stored information;

limited tendering means a procurement method whereby the procuring entity contacts a supplier or suppliers of its choice;

measure means any law, regulation, procedure, administrative guidance, or practice, or any action of a procuring entity relating to a covered procurement;

multi-use list means a list of suppliers that a procuring entity has determined satisfy the conditions for participation in that list, and that the procuring entity intends to use more than once;

notice of procurement means a notice published by a procuring entity inviting interested suppliers to submit a request for participation, a tender, or both;

offset means any condition or undertaking that encourages local development or improves a Party's balance-of-payments accounts, such as the use of domestic content, the licensing of technology, investment, counter-trade and similar action or requirement;

open tendering means a procurement method whereby all interested suppliers may submit a tender;

procuring entity means an entity listed in Annex 11-A;

qualified supplier means a supplier that a procuring entity recognises as having satisfied the conditions for participation;

selective tendering means a procurement method whereby only qualified suppliers are invited by the procuring entity to submit a tender;

Services: includes construction services, unless otherwise provided in this Chapter;

standard means a document approved by a recognised body that provides for common and repeated use, rules, guidelines, or characteristics for goods or services, or related processes and production methods, with which compliance is not mandatory. It may also include or deal exclusively with terminology, symbols, packaging, marking, or labelling requirements as they apply to a good, service, process, or production method;

supplier means a person or group of persons that provides or could provide goods or services to a procuring entity; and

technical specification means a tendering requirement that:

- (a) lays down the characteristics of goods or services to be procured, including quality, performance, safety and dimensions, or the processes and methods for their production or provision; or
- (b) addresses terminology, symbols, packaging, marking or labelling requirements, as they apply to a good or service.

ARTICLE 11.3 **Scope**

Application of Chapter

1. This Chapter applies to any measure regarding covered procurement.
2. For the purposes of this Chapter, covered procurement means government procurement:

- (a) of a good, service or any combination thereof as specified in each Party's Schedule to Annex 11-A;
- (b) by a procuring entity;
- (c) by any contractual means, including: purchase; lease; and rental or hire purchase, with or without an option to buy;
- (d) for which the value, as estimated in accordance with paragraph 6, equals or exceeds the relevant threshold specified in a Party's Schedule to Annex 11-A, at the time of publication of a notice of procurement; and
- (e) that is not otherwise excluded from coverage under this Agreement.

Activities Not Covered

3. Unless otherwise provided in a Party's Schedule to Annex 11-A, this Chapter does not apply to:

- (a) the acquisition or rental of land, existing buildings, or other immovable property or the rights thereon;
- (b) non-contractual agreements or any form of assistance that a Party provides, including cooperative agreements, grants, loans, equity infusions, guarantees, and fiscal incentives;
- (c) the procurement or acquisition of fiscal agency or depository services, liquidation and management services for regulated financial institutions, or services related to the sale, redemption, and distribution of public debt, including loans and government bonds, notes, and other securities;
- (d) public employment contracts;
- (e) procurement conducted:
 - (i) for the specific purpose of providing international assistance including development aid;
 - (ii) under the particular procedure or condition of an international agreement relating to the stationing of troops or relating to the joint implementation by the signatory countries of a project; or
 - (iii) under the particular procedure or condition of an international organisation, or funded by international grants, loans, or other

assistance where the applicable procedure or condition would be inconsistent with this Chapter.

Schedules

4. Each Party shall specify the following information in its Schedule to Annex 11-A:
 - (a) in Section A, the central government entities whose procurement is covered by this Chapter;
 - (b) in Section B, other entities whose procurement is covered by this Chapter;
 - (c) in Section C, the goods covered by this Chapter;
 - (d) in Section D, the services covered by this Chapter;
 - (e) in Section E, any general notes;
 - (f) in Section F, time periods required under Article 11.14;
 - (g) in Section G, the publication of procurement information required under Article 11.6 and Article 11.7(2); and
 - (h) in Section H, the applicable threshold adjustment formula.

Compliance

5. Each Party shall ensure that its procuring entities comply with this Chapter in conducting covered procurements.
6. A procuring entity shall not prepare a procurement, or otherwise structure or divide a procurement into separate procurements in any stage of the procurement, or use a particular method to estimate the value of a procurement, in order to avoid the obligations of this Chapter.
7. Nothing in this Chapter shall be construed to prevent a Party, including its procuring entities, from developing new procurement policies, procedures, or templates, provided that they are not inconsistent with this Chapter.

Valuation

8. In estimating the value of a procurement for the purpose of ascertaining whether it is a covered procurement, a procuring entity shall:

- (a) neither divide a procurement into separate procurements, nor select or use a particular valuation method for estimating the value of a procurement with the intention of totally or partially excluding it from the application of this Chapter; and
- (b) include the estimated maximum total value of the procurement over its entire duration, whether awarded to one or more suppliers, taking into account all forms of remuneration, including:
 - (i) premiums, fees, commissions and interest; and
 - (ii) where the procurement provides for the possibility of options, the total value of such options.

ARTICLE 11.4 **Exceptions**

1. Subject to the requirement that a measure is not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination between the Parties where the same conditions prevail, or a disguised restriction on international trade, nothing in this Chapter shall be construed to prevent a Party, including its procuring entities, from adopting or maintaining a measure:

- (a) necessary to protect public morals, interest, order or safety;
- (b) necessary to protect human, animal or plant life or health;
- (c) necessary to protect intellectual property; or
- (d) relating to the good or service of a person with disabilities, of philanthropic or not-for-profit institutions, or of prison labour.

2. Nothing in this Chapter shall be construed to prevent a Party from taking any action or not disclosing any information that it considers necessary for the protection of its essential security interests relating to the procurement of arms, ammunition or war materials, or to procurement indispensable for national security or for national defence purposes.

3. The Parties understand that subparagraph 1(b) includes environmental measures necessary to protect human, animal or plant life or health.

ARTICLE 11.5

General Principles

National Treatment and Non-Discrimination¹

1. With respect to any measure regarding covered procurement, each Party, including its procuring entities, shall accord immediately and unconditionally to the goods and services of the other Party and to the suppliers of the other Party, treatment no less favorable than the treatment that the Party, including its procuring entities, accords to domestic goods, services, and suppliers.
2. With respect to any measure regarding covered procurement, a Party, including its procuring entities, shall not:
 - (a) treat a locally established supplier less favorably than another locally established supplier on the basis of degree of foreign affiliation to, or ownership by, a person of the other Party; or
 - (b) discriminate against a locally established supplier on the basis that the good or service offered by that supplier for a particular procurement is a good or service of the other Party.
3. All orders under contracts awarded for covered procurement shall be subject to paragraphs 1 and 2 of this Article.

Procurement Methods

4. A procuring entity shall use an open tendering procedure for covered procurement unless Article 11.9 or Article 11.10 applies.

Conduct of Procurement

5. A procuring entity shall conduct covered procurement in a transparent and impartial manner that:
 - (a) avoids conflicts of interest; and
 - (b) prevents corrupt practices.

¹ For greater certainty, paragraphs 1, 2, and 3 shall not be applied to the companies classified as SMEs in accordance with UAE legislation, as detailed in paragraph 2.a) of Section E of the UAE Schedule to Annex 11-A.

Rules of Origin

6. For the purposes of covered procurement, a Party shall not apply rules of origin to goods or services imported from or supplied from the other Party that are different from the rules of origin the Party applies at the same time in the normal course of trade to imports or supplies of the same goods or services from the same Party.

Use of Electronic Means

7. The Parties shall provide for covered procurement to be undertaken through electronic means, including for the publication of procurement information, notices and tender documentation, and for the receipt of offers, generally, the full cycle of procure to pay.

8. When conducting covered procurement by electronic means, a procuring entity shall:

- (a) ensure that the procurement is conducted using information technology systems and software, including those related to authentication and encryption of information, that are generally available and interoperable with other generally available financial systems, information technology systems, and software; and
- (b) establish and maintain mechanisms that ensure the integrity of information provided by suppliers.

Offsets

9. With regard to covered procurement, a Party, including its procuring entities, shall not seek, take account of, impose, or enforce any offset at any stage of a procurement.²

Measures Not Specific to Procurement

10. Paragraphs 1 and 2 shall not apply to: customs duties and charges of any kind imposed on, or in connection with, importation; the method of levying such duties and charges; other import regulations or formalities and measures affecting trade in services other than measures governing covered procurement.

² For greater certainty, this paragraph shall not be applied to the UAE's In-Country Value certification policy, as specified in paragraph 2.b), Section E of the UAE's Schedule to Annex 11-A.

ARTICLE 11.6
Publication of Procurement Information

1. Each Party shall promptly publish any measure of general application relating to covered procurement, and any change or addition to this information.
2. Each Party shall list in Section G of its Schedule to Annex 11-A the electronic means through which the Party publishes the information described in paragraph 1 and the notices required by Article 11.7, Article 11.9, and Article 11.16.
3. Each Party shall, on request, provide an explanation in response to an inquiry relating to the information referred to in paragraph 1.

ARTICLE 11.7
Notice of Procurement

1. Except in the circumstances described in Article 11.10, and where applicable for each covered procurement, a procuring entity shall publish a notice of procurement through the appropriate paper or electronic means listed in Annex 11-A. The notice shall remain readily accessible to the public until at least the expiration of the time period for responding to the notice or the deadline for submission of the offers.
2. The notice shall, if accessible by electronic means, be provided free of charge, through a single point of access, set out in Section G in Annex 11-A.
3. Unless otherwise provided in this Chapter, each notice of procurement shall include the following information, unless that information is provided in the tender documentation that is made available free of charge to all interested suppliers at the same time as the notice of procurement:
 - (a) the name and address of the procuring entity and other information necessary to contact the procuring entity and obtain all relevant documents relating to the procurement, and the cost and terms of payment to obtain the relevant documents, if any;
 - (b) a description of the procurement, including the nature, exact or estimated quantity, and technical specification of the goods or services to be procured;
 - (c) if applicable, the contract terms and duration, service levels required from suppliers, and time frame for delivery of goods or services;
 - (d) the mechanism, criteria and weighting used for the evaluation of requests for participation in the procurement or the submission of tenders;

- (e) the address and final date for the submission of requests for participation in the procurement or the submission on tenders;
- (f) the language or languages in which requests for participation in the procurement or the submission may be submitted, if other than an official language of the Party of the procuring entity; and
- (g) if applicable, a list and a brief description of any conditions for participation of suppliers, that may include any related requirements for specific documents or certifications that suppliers must provide.

Notice of Planned Procurement

4. Each Party shall encourage its procuring entities to publish, as early as possible in each fiscal year, information regarding their indicative procurement plans.

ARTICLE 11.8
Conditions for Participation

1. A procuring entity shall limit any conditions for participation in a covered procurement to those conditions that are essential to ensure that a supplier has the legal and financial capacities and the commercial and technical abilities to fulfil the requirements of that procurement.
2. In establishing the conditions for participation, a procuring entity:
 - (a) shall not impose the condition that, in order for a supplier to participate in a procurement, the supplier has previously been awarded one or more contracts by a procuring entity of a given Party or that the supplier has prior work experience in the territory of that Party; and
 - (b) may require relevant prior experience if essential to meet the requirements of the procurement.
3. In assessing whether a supplier satisfies the conditions for participation, a procuring entity shall:
 - (a) evaluate the financial capacity, the commercial and technical abilities, and the regulatory compliance practices of a supplier on the basis of that supplier's business activities both inside and outside the territory of the Party of the procuring entity³ and

³ For greater certainty, it is the responsibility of the supplier to provide accurate information, and the procuring entity may reasonably rely on information provided to it by the supplier.

- (b) base its evaluation solely on the conditions that the procuring entity has specified in advance in notices or tender documentation.
4. Where there is supporting justification, a Party, including its procuring entities, may exclude a supplier on grounds such as:
- (a) bankruptcy or insolvency;
 - (b) false declarations;
 - (c) significant or persistent deficiencies in the performance of any substantive requirement or obligation under a prior contract or contracts;
 - (d) final judgments in respect of serious crimes or other serious offences;
 - (e) professional misconduct, actions or omissions, or unethical practices that reflect on the commercial integrity of the supplier; or
 - (f) failure to pay government fees or taxes.

ARTICLE 11.9

Qualification of Suppliers

Registration Systems and Qualification Procedures

1. A Party, including its procuring entities, may maintain a supplier registration system under which interested suppliers are required to register and provide certain information and documentation.
2. A Party, including its procuring entities, shall not:
 - (a) adopt or apply any registration system or qualification procedure with the purpose or the effect of creating unnecessary obstacles to the participation of suppliers of the other Party in its procurement; or
 - (b) use any registration system or qualification procedure to prevent or delay the inclusion of suppliers of the other Party on a list of suppliers or prevent those suppliers from being considered for a particular procurement.

Selective Tendering

3. Where a procuring entity intends to use selective tendering, the entity shall:

- (a) include in the notice of procurement at least the information specified in subparagraphs 3(a), 3(b), 3(e), and 3(g) of Article 11.7 and invite suppliers to submit a request for participation; and
 - (b) provide, by the commencement of the time-period for tendering, at least the information in subparagraphs 3(c), 3(d) and 3(f) of Article 11.7 to the qualified suppliers that are invited to submit tenders.
4. A procuring entity shall allow all qualified suppliers to participate in a particular procurement, unless the procuring entity states in the notice of procurement any limitation on the number of suppliers that will be permitted to tender and the criteria for selecting the limited number of suppliers.
5. Where the tender documentation is not made publicly available from the date of publication of the notice referred to in paragraph 3, a procuring entity shall ensure that those documents are made available at the same time to all the qualified suppliers invited to submit tenders.

Multi-Use Lists

6. A Party, including its procuring entities, may establish or maintain a multi-use list provided that it makes continuously available in the electronic medium listed in Annex 11-A a notice inviting interested suppliers to apply for inclusion on the list.
7. The notice provided for in paragraph 6 shall include:
- (a) a description of the goods or services, or categories thereof, for which the list may be used;
 - (b) the conditions for participation to be satisfied by suppliers for inclusion on the list and the methods that the procuring entity will use to verify that a supplier satisfies the conditions;
 - (c) the name and address of the procuring entity and other information necessary to contact the entity and obtain all relevant documents relating to the list; and
 - (d) the period of validity of the list and the means for its renewal or termination, or where the period of validity is not provided, an indication of the method by which notice will be given of the termination of use of the list.
8. A procuring entity shall allow suppliers to apply at any time for inclusion on a multi-use list and shall include on the list all qualified suppliers within a reasonably short time.

9. Where a supplier that is not included on a multi-use list submits request for participation in a procurement based on a multi-use list and all required documents, within the time-period provided for in Article 11.14, a procuring entity shall examine the request. The procuring entity shall not exclude the supplier from consideration in respect of the procurement on the grounds that the entity has insufficient time to examine the request, unless, due to the complexity of the procurement, the entity is not able to complete the examination of the request within the time-period allowed for the submission of tenders.

Information on Procuring Entity Decisions

10. A procuring entity shall promptly inform any supplier that submits a request for participation in a procurement, or application for inclusion on a multi-use list, of the procuring entity's decision with respect to the request or application.

11. If a procuring entity rejects a supplier's request for participation in a procurement or application for inclusion on a multi-use list, ceases to recognise a supplier as qualified, or removes a supplier from a multi-use list, the procuring entity shall promptly inform the supplier and, on request of the supplier, promptly provide the supplier with a written explanation of the reason for its decision.

ARTICLE 11.10
Limited Tendering

1. Provided that it does not use this provision for the purpose of avoiding competition among suppliers or in a manner that discriminates against suppliers of the other Party or protects domestic suppliers or conflicts with its measures, a procuring entity may use limited tendering and may choose not to apply Articles 11.7 through 11.9, Article 11.11, Article 11.12, Article 11.13, Article 11.14, and Article 11.15 only under any of the following circumstances:

- (a) where:
 - (i) no tenders were submitted or no suppliers requested participation;
 - (ii) no tenders that conform to the essential requirements of the tender documentation were submitted;
 - (iii) no suppliers satisfied the conditions for participation; or
 - (iv) the tenders submitted have been collusive,

provided that the requirements of the tender documentation are not substantially modified;

- (b) where the goods or services can be supplied only by a particular supplier and no reasonable alternative or substitute goods or services exist for any of the following reasons:
 - (i) the requirement is for a work of art;
 - (ii) the protection of patents, copyrights or other exclusive rights; or
 - (iii) due to an absence of competition for technical reasons;
- (c) for additional deliveries by the original supplier of goods or services that were not included in the initial procurement where a change of supplier for such additional goods or services:
 - (i) cannot be made for economic or technical reasons such as requirements of interchangeability or interoperability with existing equipment, software, services, or installations procured under the initial procurement; and
 - (ii) would cause significant inconvenience or substantial duplication of costs for the procuring entity;
- (d) insofar as is strictly necessary where, for reasons of extreme urgency brought about by events unforeseeable by the procuring entity, the goods or services could not be obtained in time using open tendering or selective tendering;
- (e) for goods purchased on a commodity market;
- (f) where a procuring entity procures a prototype or a first good or service that is developed at its request in the course of, and for, a particular contract for research, experiment, study or original development. Original development of a first good or service may include limited production or supply in order to incorporate the results of field testing and to demonstrate that the good or service is suitable for production or supply in quantity to acceptable quality standards, but does not include quantity production or supply to establish commercial viability or to recover research and development costs;
- (g) for purchases made under exceptionally advantageous conditions that only arise in the very short term in the case of unusual disposals such as those

arising from liquidation, receivership, or bankruptcy, but not for routine purchases from regular suppliers; or

- (h) where a contract is awarded to a winner of a design contest provided that:
 - (i) the contest has been organised in a manner that is consistent with the principles of this Chapter, in particular relating to the publication of a notice of procurement; and
 - (ii) the participants are judged by an independent jury with a view to a design contract being awarded to a winner.
2. A procuring entity shall prepare a report in writing on each contract awarded under paragraph 1. The report shall include the name of the procuring entity, the value and kind of goods or services procured, and a statement indicating the circumstances and conditions described in paragraph 1 that justified the use of limited tendering.

ARTICLE 11.11 **Negotiations**

1. A Party may provide for its procuring entities to conduct negotiations in the context of covered procurement if:
- (a) the procuring entity has indicated its intent to conduct negotiations in the notice of procurement required under Article 11.7 (Notices of Procurement);
 - (b) it appears from the evaluation that no tender is obviously the most advantageous in terms of the specific evaluation criteria set out in the notice of procurement or tender documentation;
 - (c) there is a need to clarify the terms and conditions; or
 - (d) if the tenders exceed the allocated budget.
2. A procuring entity shall:
- (a) ensure that any elimination of suppliers participating in negotiations is carried out in accordance with the evaluation criteria set out in the notice of procurement or tender documentation; and
 - (b) when negotiations are concluded, provide a common deadline for the remaining participating suppliers to submit any new or revised tenders.

ARTICLE 11.12
Technical Specifications

1. A procuring entity shall not prepare, adopt, or apply any technical specification or prescribe any conformity assessment procedure with the purpose or effect of creating an unnecessary obstacle to trade between the Parties.
2. In prescribing the technical specifications for the good or service being procured, a procuring entity shall, where appropriate:
 - (a) set out the technical specification in terms of performance and functional requirements, rather than design or descriptive characteristics; and
 - (b) base the technical specification on international standards, where these exist; otherwise, on national technical regulations, recognised national standards or building codes.
3. Where design or descriptive characteristics are used in the technical specifications, a procuring entity should indicate, where appropriate, that it will consider tenders of equivalent goods or services that demonstrably fulfil the requirements of the procurement by including words such as “or equivalent” in the tender documentation.
4. A procuring entity shall not prescribe technical specifications that require or refer to a particular trademark or trade name, patent, copyright, design, type, specific origin, producer or supplier, unless there is no other sufficiently precise or intelligible way of describing the procurement requirements and provided that, in such cases, the procuring entity includes words such as “or equivalent” in the tender documentation.
5. A procuring entity shall not seek or accept, in a manner that would have the effect of precluding competition, advice that may be used in the preparation or adoption of any technical specification for a specific procurement from a person that may have a commercial interest in the procurement.
6. For greater certainty, a procuring entity may conduct market research in developing specifications for a particular procurement.
7. For greater certainty, this Article is not intended to preclude a procuring entity from preparing, adopting, or applying technical specifications to promote the conservation of natural resources or the protection of the environment.
8. For greater certainty, this Chapter is not intended to preclude a party, or its procuring entities, from preparing, adopting, or applying technical specifications required to protect sensitive government information, including specifications that may affect or

limit the storage, hosting, or processing of such information outside the territory of the Party.

ARTICLE 11.13 Tender Documentation

General

1. A procuring entity shall, where applicable, make available to suppliers tender documentation that includes all information necessary to permit suppliers to prepare and submit responsive tenders. Unless already provided in the notice of procurement, such documentation shall include a complete description of:

- (a) the procurement, including the nature and the quantity of the goods or services to be procured or, where the quantity is not known, the estimated quantity and any requirements to be fulfilled, including any technical specifications, conformity assessment certification, plans, drawings or instructional materials;
- (b) any conditions for participation of suppliers, including a list of information and documents that suppliers are required to submit in connection with the conditions for participation;
- (c) all evaluation criteria the entity will apply in the awarding of the contract, and, except where price is the sole criterion, the relative importance of such criteria;
- (d) where the procuring entity will conduct the procurement by electronic means, any authentication and encryption requirements or other requirements related to the submission of information by electronic means;
- (e) where the procuring entity will hold an electronic auction, the rules on which the auction will be conducted;
- (f) any other terms or conditions, including terms of payment and any limitation on the means by which tenders may be submitted, such as whether on paper or by electronic means; and
- (g) any dates for the delivery of goods or the supply of services.

2. In establishing any date for the delivery of a good or the supply of a service being procured, a procuring entity shall take into account factors such as the complexity of the procurement.

3. A procuring entity shall promptly reply to any reasonable request for relevant information by an interested or participating supplier, provided that the information does not give that supplier an advantage over other suppliers.

Modifications

4. Where, prior to the award of a contract, a procuring entity modifies the criteria or requirements set out in the notice of procurement or tender documentation provided to participating suppliers, or amends or reissues a notice or tender documentation, it shall transmit in writing all such modifications or amended or re-issued notice or tender documentation:

- (a) in the same manner as the original information was made available; and
- (b) in adequate time to allow such suppliers to modify and re-submit amended tenders, as appropriate.

ARTICLE 11.14 Time Periods

1. A procuring entity shall, consistent with its own reasonable needs, provide sufficient time for a supplier to obtain the tender documentation and to prepare and submit a request for participation and a responsive tender, taking into account factors such as the nature and complexity of the procurement and the time necessary for submitting tenders.

2. Notwithstanding Paragraph 1, entities shall provide no less than the minimum time periods set out in Section F of each Party's schedule to Annex 11-A.

3. Time periods, and any amendment of time periods, shall be the same for all interested or participating suppliers.

ARTICLE 11.15
Treatment of Tenders and Awarding of Contracts

Treatment of Tenders

1. A procuring entity shall receive, open, and treat all tenders under procedures that guarantee the fairness and impartiality of the procurement process and the confidentiality of tenders.
2. Where a procuring entity provides a supplier with an opportunity to correct unintentional errors of form between the opening of tenders and the awarding of the contract, the procuring entity shall provide the same opportunity to all participating suppliers.

Awarding of Contracts

3. To be considered for an award, an offer shall be submitted in writing and shall, at the time of opening, comply with the essential requirements set out in the notice and tender documentation and be submitted by a supplier who satisfies the conditions for participation.
4. Unless a procuring entity determines that it is not in the public interest to award a contract, it shall award the contract to the supplier that the procuring entity has determined to be fully capable of fulfilling the terms of the contract and that, based solely on the evaluation criteria specified in the notice and tender documentation, has submitted:
 - (a) the most advantageous tender; or
 - (b) if price is the sole criterion, the lowest price.
5. Where a procuring entity receives a tender with a price that is abnormally lower than the prices in other tenders submitted, it may verify with the supplier that it satisfies the conditions for participation and is capable of fulfilling the terms of the contract.
6. A procuring entity shall not use options, cancel a procurement, or modify or terminate awarded contracts in a manner that circumvents the obligations under this Chapter.

ARTICLE 11.16
Transparency and Post-Award Information

Information Provided to Suppliers

1. A procuring entity shall promptly inform suppliers that have submitted a tender of the contract award decision. The procuring entity may do so in writing or through publication.
2. Subject to Article 11.17, a procuring entity shall, on request, provide an unsuccessful supplier with an explanation of the reasons why the procuring entity did not select the unsuccessful supplier's tender.

Publication of Award Information

3. The procuring entity may publish, according to its laws and regulations, the details of the award decision in the electronic medium specified in Section G of Annex 11-A.

Maintenance of Records

4. A procuring entity shall maintain the documentation, records, and reports relating to tendering procedures and contract awards for covered procurement, for at least three years after the award of a contract.

ARTICLE 11.17
Disclosure of Information

Provision of Information to Parties

1. On request of the other Party, a Party shall promptly provide information sufficient to demonstrate whether a procurement was conducted fairly, impartially, and in accordance with this Chapter, including, if applicable, information on the characteristics and relative advantages of the successful tender, without disclosing confidential information. The Party that receives the information shall not disclose it to any supplier, except after consulting with, and obtaining the agreement of, the Party that provided the information.

Non-Disclosure of Information

2. Notwithstanding any other provision of this Chapter, a Party, including its procuring entities, shall not, except to the extent required by law or with the written authorisation of the supplier that provided the information, disclose information that would prejudice legitimate commercial interests of a particular supplier or that might prejudice fair competition between suppliers.

3. Nothing in this Chapter shall be construed to require a Party, including its procuring entities, authorities, and review bodies, to disclose confidential information if that disclosure:

- (a) would impede law enforcement;
- (b) might prejudice fair competition between suppliers;
- (c) would prejudice the legitimate commercial interests of particular persons, including the protection of intellectual property; or
- (d) would otherwise be contrary to the public interest.

ARTICLE 11.18 **Ensuring Integrity in Procurement Practices**

1. Each Party shall ensure that criminal or administrative measures exist to address corruption in its government procurement. These measures may include procedures to render ineligible for participation in the Party's procurements, either indefinitely or for a stated period of time, suppliers that the Party has determined to have engaged in fraudulent or other illegal actions.

2. Each Party shall also ensure that it has in place policies and procedures to eliminate to the extent possible or manage any potential conflict of interest on the part of those engaged in or having influence over a procurement.

ARTICLE 11.19 **Domestic Review**

1. Each Party shall maintain, establish, or designate at least one impartial administrative or judicial authority (hereinafter referred to as a "review authority") that is independent of its procuring entities to review, in a non-discriminatory, timely, transparent, and effective manner, a challenge or complaint (hereinafter referred to as a "complaint") by a supplier that there has been:

- (a) a breach of this Chapter; or
- (b) if the supplier does not have a right to directly challenge a breach of this Chapter under the law of a Party, a failure of a procuring entity to comply with the Party's measures implementing this Chapter.

2. In the event of a complaint by a supplier, arising in the context of covered procurement in which the supplier has, or had, an interest, that there has been a breach or

failure as referred to in paragraph 1, the Party of the procuring entity conducting the procurement shall encourage, if appropriate, the procuring entity and the supplier to seek resolution of the complaint through consultations. The procuring entity shall accord impartial and timely consideration to the complaint in a manner that is not prejudicial to the supplier's participation in ongoing or future procurement or its right to seek corrective measures under the administrative or judicial review procedure. Each Party shall make information on its complaint mechanisms generally available.

3. Each supplier shall be allowed a sufficient period of time to prepare and submit a challenge, from the time when the basis of the challenge became known or reasonably should have become known to the supplier.

4. If a body other than the review authority initially reviews a complaint, the Party shall ensure, to the extent applicable, that the supplier may appeal the initial decision to an impartial administrative or judicial authority that is independent of the procuring entity whose procurement is the subject of the complaint.

5. Each Party shall ensure that, if the review authority is not a court, its review procedures are conducted in accordance with the following procedures:

- (a) a supplier shall be allowed sufficient time to prepare and submit a complaint in writing from the time when the basis of the complaint became known or reasonably should have become known to the supplier;
- (b) a procuring entity shall respond in writing to a supplier's complaint and provide all relevant documents to the review authority;
- (c) a supplier that initiates a complaint shall be provided an opportunity to reply to the procuring entity's response before a decision is made on the complaint; and
- (d) the review authority shall provide its decision on a supplier's complaint in a timely manner, in writing, with an explanation of the basis for the decision.

6. Each Party shall adopt or maintain procedures that provide for prompt interim measures, pending the resolution of a complaint, to preserve the supplier's opportunity to participate in the procurement and to ensure that the procuring entities of the Party comply with its measures implementing this Chapter. The procedures may provide that overriding adverse consequences for the interests concerned, including the public interest, may be taken into account when deciding whether those measures should be applied. Just cause for not acting shall be provided in writing.

ARTICLE 11.20
Modifications and Rectifications of Annex

1. A Party shall notify any proposed modification or rectification (hereinafter referred to as “modification”) to its Schedule to Annex 11-A by circulating a notice in writing to the other Party through the contact point designated under Article 19.5 (Communications). A Party shall provide compensatory adjustments for a change in coverage if necessary to maintain a level of coverage comparable to the coverage that existed prior to the modification. The Party may include the offer of compensatory adjustment in its notice.

2. A Party is not required to provide compensatory adjustments to the other Party if the proposed modification concerns one of the following:

- (a) a procuring entity over which the Party has effectively eliminated its control or influence in respect of covered procurement by that procuring entity; or
- (b) rectifications of a purely formal nature and minor modifications to its Schedule to Annex 11-A, such as:
 - (i) changes in the name of a procuring entity;
 - (ii) the merger of one or more procuring entities listed in its Schedule;
 - (iii) the separation of a procuring entity listed in its Schedule into two or more procuring entities that are all added to the procuring entities listed in the same Section of the Annex; and
 - (iv) changes in website references,

and the other Party does not object under paragraph 3 on the basis that the proposed modification does not concern subparagraph (a) or (b).

3. If a Party considers that its rights under this Chapter are affected by a proposed modification notified under paragraph 1, it shall notify the other Party of any objection to the proposed modification within 45 days of the date of circulation of the notice.

4. If a Party objects to a proposed modification, including a modification regarding a procuring entity on the basis that government control or influence over the entity’s covered procurement has been effectively eliminated, that Party may request additional information, including information on the nature of any government control or influence, with a view to clarifying and reaching agreement on the proposed modification, including the procuring entity’s continued coverage under this Chapter. The modifying Party and the objecting Party shall make every attempt to resolve the objection through consultations.

5. The Joint Committee shall modify Annex 11-A to reflect any agreed modification.

ARTICLE 11.21
Facilitation of Participation by SMEs

1. The Parties recognize the important contribution that SMEs can make to economic growth and employment and the importance of facilitating the participation of SMEs in government procurement.
2. If a Party maintains a measure that provides preferential treatment for SMEs, the Party shall ensure that the measure, including the criteria for eligibility, is transparent.
3. To facilitate participation by SMEs in covered procurement, each Party shall, to the extent possible and if appropriate:
 - (a) provide comprehensive procurement-related information that includes a definition of SMEs in a single electronic portal;
 - (b) make all tender documentation available free of charge;
 - (c) conduct procurement by electronic means or through other new information and communication technologies; and
 - (d) consider the size, design, and structure of the procurement, including the use of subcontracting by SMEs;
 - (e) seek opportunities to simplify administrative processes; and
 - (f) require prompt payment by procuring entities, including in subcontracting.

ARTICLE 11.22
Financial Obligations

Each Party is solely responsible for any financial expenses to implement this Chapter.

ARTICLE 11.23
Language

To improve access to each Party's procurement market, each Party shall, where possible, use English in its publication of materials or information pursuant to Article 11.6 (Publication of Procurement Information), including in the publications listed in Section G of each Party's schedule to Annex 11-A.

ANNEX 11-A

GOVERNMENT PROCUREMENT SCHEDULES

SCHEDULE OF NEW ZEALAND

SECTION A

CENTRAL GOVERNMENT ENTITIES

Unless otherwise specified, Chapter 11 (Government Procurement) covers procurement by entities listed in this Section, subject to the following thresholds:

Thresholds

Goods: SDR 134,000

Services: SDR 134,000

Construction Services: SDR 5,800,000

List of Entities	
1.	Crown Law Office
2.	Department of Conservation
3.	Department of Corrections
4.	Department of Internal Affairs
5.	Department of the Prime Minister and Cabinet
6.	Education Review Office
7.	Inland Revenue Department
8.	Land Information New Zealand
9.	Ministry of Business, Innovation and Employment
10.	Ministry of Defence
11.	Ministry of Education
12.	Ministry of Foreign Affairs and Trade
13.	Ministry of Health
14.	Ministry of Housing and Urban Development
15.	Ministry of Justice
16.	Ministry of Social Development
17.	Ministry of Transport
18.	Ministry for Culture and Heritage
19.	Ministry for the Environment
20.	Ministry for Pacific Peoples
21.	Ministry for Primary Industries
22.	Ministry for Regulation
23.	Ministry for Women
24.	New Zealand Customs Service
25.	Oranga Tamariki–Ministry for Children
26.	Public Service Commission
27.	Serious Fraud Office
28.	Social Investment Agency

29.	Statistics New Zealand
30.	Te Puni Kōkiri Ministry of Māori Development
31.	The Treasury

SECTION B OTHER ENTITIES

None.

SECTION C GOODS

Unless otherwise specified, Chapter 11 (Government Procurement) covers procurement of all goods by the entities listed in Section A, unless excluded under Section E.

SECTION D SERVICES

This chapter applies to all services listed in New Zealand's Schedule of Specific Commitments provided under Annex 9-C of Chapter 9 (Trade in Services) except the following procurements which are specifically excluded:

- (a) procurement of research and development services;
- (b) procurement of public health, education and welfare services;
- (c) all construction services listed in Division 51 of the Provisional Central Product Classification (CPC Prov.) as set out in document MTN.GNS/W/120;
and
- (d) procurements listed in Section E of this Schedule.

Notes to Section D

1. The procurement of services is subject to the limitations and conditions specified in New Zealand's schedule of specific commitments provided under Annex 9-C of Chapter 9 (Trade in Services).
2. Procurement by procuring entities covered under Section A of any of the services covered under this Section is a covered procurement under this Chapter only to the extent that the United Arab Emirates has covered that service under Section D (Services) of its Schedule (Annex 11-A: Government Procurement Schedule of the UAE).

SECTION E GENERAL NOTES

1. The following general notes apply without exception to Chapter 11 (Government Procurement), including to Sections A through D.
2. Chapter 11 (Government Procurement) does not cover:
 - (a) procurement of goods or services in respect of contracts for construction, refurbishment, or furnishing of chanceries abroad;
 - (b) procurement of goods or services outside the territory of New Zealand for consumption outside the territory of New Zealand;
 - (c) commercial sponsorship arrangements;
 - (d) any procurement made by an entity covered under Section A to this Schedule on behalf of an organisation that is not an entity covered under this Chapter;
 - (e) procurement by an entity covered under Section A to this Schedule from another government entity;
 - (f) procurement of storage or hosting of government data and related services based on storage or processing outside the territory of New Zealand to protect government information;
 - (g) any procurement for the purposes of developing, protecting, or preserving national treasures of artistic, historic, archaeological value of cultural heritage;
 - (h) procurement that is of a commercial, industrial, or for profit nature; and
 - (i) all public private partnership contracts.
3. For greater certainty, a procuring entity may apply limited tendering procedures in relation to unsolicited unique proposals¹.
4. For greater certainty, governmental provision of goods and services to persons or governmental authorities not specifically covered under this Chapter is not covered.

¹ As defined and handled according to the New Zealand Government guidance document, "Unsolicited Unique Proposals – How to deal with uninvited bids" (May 2013), updated from time to time.

SECTION F TIME PERIODS

The minimum time period referred to in Article 11.14(2) for New Zealand is 10 days.

SECTION G MEDIA FOR PUBLICATION OF PROCUREMENT INFORMATION

Laws and regulations:

www.legislation.govt.nz

Online Procurement Portal:

www.gets.govt.nz

SECTION H THRESHOLD ADJUSTMENT FORMULA

1. The thresholds shall be adjusted in every even-numbered year with each adjustment taking effect on January 1, beginning on January 1 of the first even-numbered year after the date of entry into force of this Agreement for New Zealand.
2. Every two years, New Zealand shall calculate and publish the value of the thresholds under this Schedule expressed in New Zealand dollars. These calculations shall be based on the conversion rates published by the International Monetary Fund in its monthly International Financial Statistics.
3. The conversion rates shall be the average of the daily values of the New Zealand dollar in terms of the Special Drawing Rights (SDR) over the two-year period preceding October 1 of the year before the adjusted thresholds are to take effect.
4. New Zealand shall consult if a major change in its national currency relative to the SDR or to the national currency of another Party were to create a significant problem with regard to the application of Chapter 11 (Government Procurement).

ANNEX 11-A

GOVERNMENT PROCUREMENT SCHEDULES SCHEDULE OF THE UNITED ARAB EMIRATES

Thresholds:

All Goods	Threshold: SDR 134,000
All Services	Threshold: SDR 134,000
All Construction Services	As per the General Notes section Construction services are excluded.

SECTION A CENTRAL GOVERNMENT ENTITIES

Chapter 11 (Government Procurement) applies to procurement by any entity listed in this Schedule:

1	Ministry of Energy and Infrastructure
2	Ministry of Culture
3	Ministry of Interior
4	Ministry of Education
5	Ministry of Health
6	Ministry of Industry and Advanced Technology
7	Ministry of Finance
8	Ministry of Economy
9	Ministry of Human Resources and Emiratisation
10	Ministry of Justice
11	Ministry of Climate Change and Environment
12	Ministry of Community Development
13	Ministry of Federal National Council Affairs
14	Vice President Office for Political Affairs
15	Emirates School Establishment
16	Emirates News Agency
17	Federal Geography Information Center
18	General Sports Authority
19	Ministry of Tolerance
20	Federal Authority for Identity, Citizenship, Customs & Port Security

21	National Counselling Center
22	UAE Space Agency
23	General Authority of Islamic Affairs and Endowments
24	The Federal Authority for Government Human Resources
25	National Anti Money Laundering and Combatting Financing of Terrorism
26	Federal Tax Authority
27	UAE Media Council
28	Ministry of Investment
29	Federal Judicial Office

**SECTION B
OTHER ENTITIES**

Not applicable for the United Arab Emirates.

**SECTION C
GOODS**

This Chapter applies to all goods excluding those specified under paragraph 1 of Section E.

**SECTION D
SERVICES**

This Chapter applies to all services listed in the UAE's schedule of specific commitments provided under Annex 9-D of Chapter 9 (Trade in Services).

Notes to Section D

The procurement for services is subject to the limitations and conditions specified in the UAE's schedule of specific commitments provided under Annex 9-D of Chapter 9 (Trade in Services).

SECTION E
GENERAL NOTES

1. This Chapter shall not cover the following procurement:
 - a) the Ministry of Defence;
 - b) the State Security Departments;
 - c) the Federal Entities engaged with international agreements or obligations related to Procurements carried out by such entities;
 - d) construction projects and contracts;
 - e) procurements of a military or security nature made by the Ministry of the Interior or any Federal Entity of a security or military nature and approved by the Minister or chairman of the relevant Federal Entity;
 - f) procurements related to the State's representative missions abroad;
 - g) procurements executed abroad for the purpose of usage abroad;
 - h) procurements related to establishing, furnishing, and arranging offices for the Government abroad;
 - i) procurements related to medicines and medical supplies;
 - j) Public-private partnerships (PPP) contracts classified as a “partnership project” and subject to the provisions relating to partnership projects pursuant to the relevant regulating legislation;
 - k) the process of lands and buildings rent and procurement, and process of assets and inventory sale, destroy and dispose of, that are subject to the relevant regulating provisions and policies;
 - l) the investment processes carried out by the Federal Entities delegated pursuant to the relevant regulating provisions and legislation, which aim to achieve a commercial return or financial profit for the Federal Entity, other than to secure the needs and business of the Federal Entity, including the procurement and sale of stocks, bonds, currencies, etc;

- m) all the financing processes and guarantees granted by the Federal Entities delegated pursuant to the relevant regulating provisions and legislations; and
- n) the Federal Entities and Procurement that are excluded pursuant to the Cabinet resolution after considering the Ministry's feedback.

2. There are some privileges that are binding by law for certain categories such as:

(a) Small & Medium Enterprises (SMEs)

- Based on Federal Law No (2) of 2014 on Small and Medium Projects and Enterprises, and Cabinet Resolution No (35) of 2016 on the Executive Regulations of Federal Law No (2) of 2014 on Small and Medium Projects and Enterprises, an additional bonus of 10% in scoring will be added to the end-score of SMEs.
- For greater certainty, paragraphs 1-3 of Article 11.5 (General Principles) shall not apply with respect to the companies classified as SMEs in accordance with UAE legislation as detailed in paragraph 2a of Section E of this schedule.

(b) In-Country Value (ICV) Certification Holders

- Pursuant to Cabinet Resolution No. (72) of 2021 concerning the National Value-Added Program and the Digital Procurement Procedures Manual, suppliers holding the National Added Value (ICV) certificate shall receive an additional 25% bonus in bid evaluations, in accordance with the ICV guidelines.
- Suppliers from New Zealand are eligible to obtain this certification.
- For greater certainty, paragraph 8 of Article 11.5 (General Principles) shall not apply with respect to the UAE's In-Country Value certification policy as specified in paragraph 2b of Section E of this Schedule.

**SECTION F
TIME PERIODS**

I. Request For Information (RFI)

- As a part of the RFI process, the covered entities shall grant Suppliers the following minimum deadlines to submit their proposals:

Estimated Contract Value	Minimum Response Time for Suppliers
Between AED 300,000 to AED 2 Million	6 working days
More than AED 2 Million	10 working days

II. Request for Proposal (RFP)

- As a part of the RFP process, the covered entities shall grant Suppliers the following minimum deadlines to submit their proposals:

Estimated Contract Value	Minimum Response Time for Suppliers
Between AED 300,000 to AED 2 Million	10 working days
More than AED 2 Million	15 working days

- The minimum time for Suppliers to provide responses during the tender shall be not less than 10 working days, depending on the estimated Contract value, from the date the tender is published.
- Suppliers' responses submitted as part of their proposal shall be final and binding for a period of at least 90 calendar days.

**SECTION G
MEDIA FOR PUBLICATION OF INFORMATION**

1. Electronic or paper media utilised for the publication of laws, regulations of general application, and procedures regarding government procurement covered by this Agreement pursuant to Article 11.6 (Publication of Procurement Information):
 - (a) Laws and regulations - <https://mof.gov.ae/federal-procurement-ar/>
 - (b) Digital Procurement Platform - <https://mof.gov.ae/government-procurement-operations/>; and
 - (c) Supplier Registration: <https://mof.gov.ae/supplier-registration-in-federal-supplier-register/>

SECTION H
THRESHOLD ADJUSTMENT FORMULA

1. United Arab Emirates shall calculate and convert the value of the thresholds under Chapter 11 (Government Procurement) into Emirati Dirham (AED) using the conversion rates published by the International Monetary Fund in its monthly International Financial Statistics.
2. The value of the thresholds expressed in national currencies shall be fixed for two calendar years.
3. Each Party shall notify the other Party of the value of the thresholds in its national currency immediately after this Agreement enters into force, and the newly calculated value of the thresholds thereafter in a timely manner.

CHAPTER 12

COMPETITION

ARTICLE 12.1

Objective

The Parties recognise the importance of creating and maintaining competitive markets that promote economic efficiency and consumer welfare.

ARTICLE 12.2

Competition Authorities

For the purposes of this chapter, Competition Authority means:

- (a) for New Zealand, the New Zealand Commerce Commission or its successor.
- (b) for United Arab Emirates, the Ministry of Economy, or its successor.

ARTICLE 12.3

General Provisions

1. The Parties recognise the sovereign rights of each party to develop, administer, and enforce its competition laws, regulations and policies.
2. Each Party shall maintain its autonomy in developing and enforcing its competition law and regulations.

ARTICLE 12.4

Competition Laws and Authorities

1. The Parties shall promote competition by maintaining national competition laws that proscribe anticompetitive practices.
2. Each Party's national competition laws, and their application, shall give due regard to the principles of transparency, comprehensiveness, non-discrimination on the basis of nationality, and procedural fairness.
3. Each Party shall endeavour to apply its national competition laws to all commercial activities in its territory in accordance with domestic laws and policies. However, each Party may provide for certain exemptions and exclusions from the application of its national competition laws.

4. Each Party shall maintain a competition authority responsible for the enforcement of its national competition laws. Each party shall enforce its national competition laws with due regard to the principles set out in paragraph 2.

5. If a Party's competition authority alleges a violation of its national competition laws, that authority shall establish the legal and factual basis for the alleged violation in accordance with each Party's national competition laws.

ARTICLE 12.5 **Procedural Fairness**

1. Each Party shall ensure that, before a sanction or remedy is imposed against a person relating to a violation of the Party's competition laws, that person is afforded the opportunity to:

- (a) be provided with information and evidence regarding the national competition authority's concerns, including identification of the relevant specific competition law engaged;
- (b) engage with the relevant competition authority at key points on significant legal, factual, and procedural issues; and
- (c) submit their views and provide evidence in their defence,

except that a Party may provide for these opportunities within a reasonable time after it imposes an interim sanction or remedy.

2. Each Party shall ensure that where information that is protected as confidential, or privileged by its law, is obtained by its competition authority during investigations that information is not disclosed, except to the extent provided for under the law of each Party.

3. Each Party shall ensure that findings of violation of its competition laws establish the facts and conclusions of law on which the decisions are based and are communicated to the recipient found to be in violation, in accordance with each Party's competition law.

4. Each Party shall ensure that the recipient of a decision to impose a sanction or a remedy for violation of its competition law is given the opportunity to seek judicial review of such a decision.

ARTICLE 12.6
Cooperation

The Parties may cooperate to foster effective competition law enforcement, subject to their laws, regulations, reasonably available resources, and important interests.

ARTICLE 12.7
Disclosure of Information

Nothing in this Chapter shall require a Party to provide information when this information is confidential or the disclosure of such information may be unreasonably burdensome, contrary to its important interests, or contrary to its laws or regulations, including laws and regulations regarding legal privilege, disclosure of information, confidentiality, or business secrecy.

ARTICLE 12.8
Consultation

The Parties recognise the importance of respecting the sovereign right of each competition authority to enforce their competition laws. The Parties shall endeavour to accord full and sympathetic consideration to a request for consultations to foster understanding between the Parties or to address a specific matter which may arise under this chapter. The request for consultations shall indicate the reasons therefore.

ARTICLE 12.9
Dispute Settlement

Neither Party shall have recourse to dispute settlement under Chapter 20 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 13
INTELLECTUAL PROPERTY

SECTION A
GENERAL PROVISIONS

ARTICLE 13.1
Definitions

For the purposes of this Chapter:

geographical indication means an indication that identifies a good as originating in the territory of a Party, or a region or locality in that territory, where a given quality, reputation or other characteristic of the good is essentially attributable to its geographical origin;

intellectual property refers to:

- (a) copyright and related rights;
- (b) patents;
- (c) trademarks;
- (d) industrial designs;
- (e) layout-designs (topographies) of integrated circuits;
- (f) geographical indications;
- (g) protection of plant varieties; and
- (h) protection of undisclosed information,

as referred to in Sections 1 through 7 of Part II of the TRIPS Agreement;

national means, in respect of the relevant right, a person of a Party that would meet the criteria for eligibility for protection provided for in the agreements listed in Article 13.5; and

WIPO means the World Intellectual Property Organization.

ARTICLE 13.2
Objectives

The protection and enforcement of intellectual property rights should contribute to the promotion of trade, investment, technological innovation and to the transfer and dissemination of technology, to the mutual advantage of producers and users of technological knowledge and in a manner conducive to social and economic welfare, and to a balance of rights and obligations.

ARTICLE 13.3
Principles

1. A Party may adopt appropriate measures to prevent the abuse of intellectual property rights by right holders or the resort to practices that unreasonably restrain trade or adversely affect the international transfer of technology, provided that such measures are consistent with this Agreement.
2. Further to paragraph 1, the Parties recognise the need to foster competition.
3. A Party may, in formulating or amending its laws and regulations, adopt measures necessary to protect public health and nutrition, and to promote the public interest in sectors of vital importance to their socio-economic and technological development, provided that such measures are consistent with the provisions of this Chapter.

ARTICLE 13.4
Nature and Scope of Obligations

Each Party shall give effect to the provisions of this Chapter. A Party may, but shall not be obliged to, provide more extensive protection for, or enforcement of, intellectual property rights under its law than is required by this Chapter, provided that such protection or enforcement does not contravene the provisions of this Chapter. Each Party shall be free to determine the appropriate method of implementing the provisions of this Chapter within its own legal system and practice.

ARTICLE 13.5
International Agreements

The Parties affirm their obligations set out in the following multilateral agreements:

- (a) TRIPS Agreement;

- (b) Patent Cooperation Treaty, done at Washington, 19 June 1970, as amended on 3 October 2001;
- (c) Paris Convention for the Protection of Industrial Property, done at Paris, 20 March 1883, as revised at Stockholm, 14 July 1967, as amended on 28 September 1979;
- (d) Berne Convention for the Protection of Literary and Artistic Works, done at Berne, 9 September 1886, as revised at Paris, 24 July 1971, as amended on 28 September 1979 (hereinafter referred to as “Berne Convention”);
- (e) Protocol Relating to the Madrid Agreement Concerning the International Registration of Marks, done at Madrid, 27 June 1989;
- (f) WIPO Performances and Phonogram Treaty, adopted at Geneva, 20 December 1996 (hereinafter referred to as the “WPPT”);
- (g) WIPO Copyright Treaty, adopted at Geneva, 20 December 1996 (hereinafter referred to as the “WCT”);
- (h) Budapest Treaty on the International Recognition of the Deposit of Microorganisms for the Purposes of Patent Procedure, done at Budapest, 28 April 1977, as amended on 26 September 1980; and
- (i) Marrakesh Treaty to Facilitate Access to Published Works for Persons Who Are Blind, Visually Impaired or Otherwise Print Disabled, done at Marrakesh, 27 June 2013.

ARTICLE 13.6 **Intellectual Property and Public Health**

The Parties recognise the principles established in the *Declaration on the TRIPS Agreement and Public Health*, adopted at Doha, 14 November 2001 (hereinafter referred to as the "Doha Declaration") by the Ministerial Conference of the WTO and confirm that the provisions of this Chapter are without prejudice to the Doha Declaration.

ARTICLE 13.7 **National Treatment**

1. In respect of all categories of intellectual property covered in this Chapter, each Party shall accord to nationals of the other Party treatment no less favourable than it

accords to its own nationals with regard to the protection of intellectual property rights in accordance with Article 3(1) of the TRIPS Agreement.

2. A Party may derogate from paragraph 1 in relation to its judicial and administrative procedures, including requiring a national of the other Party to designate an address for service of process in its territory, or to appoint an agent in its territory, provided that such derogation is:

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

3. Paragraph 1 does not apply to procedures provided in multilateral agreements concluded under the auspices of WIPO relating to the acquisition or maintenance of intellectual property rights.

ARTICLE 13.8 **Transparency**

1. Each Party shall endeavour, subject to its legal system and practice, to make information concerning application and registration of trademarks, geographical indications, industrial designs, patents and plant variety rights accessible for the general public.

2. The Parties also acknowledge the importance of informational materials, such as publicly accessible databases of registered intellectual property rights that assist in the identification of subject matter that has fallen into the public domain.

3. Each Party shall endeavour to make available such information on the internet and in the English language.

ARTICLE 13.9 **Application of Chapter to Existing Subject Matter and Prior Acts**

1. Unless otherwise provided in this Chapter, this Chapter gives rise to obligations in respect of all subject matter existing at the date of entry into force of this Agreement for a Party and that is protected on that date in the territory of a Party where protection is claimed, or that meets or comes subsequently to meet the criteria for protection under this Chapter without unreasonably impairing the fair interest of third parties.

2. Unless provided in this Chapter, a Party shall not be required to restore protection to subject matter that on the date of entry into force of this Agreement for that Party has fallen into the public domain in its territory.

ARTICLE 13.10
Exhaustion of Intellectual Property Rights

Nothing in this Agreement prevents a Party from determining whether or under what conditions the exhaustion of intellectual property rights applies under its legal system.

SECTION B
COOPERATION

ARTICLE 13.11
Cooperation Activities and Initiatives

1. The Parties shall endeavour to cooperate on the subject matter covered by this Chapter, such as through appropriate coordination, training and exchange of information between the respective intellectual property offices of the Parties, or other institutions, as determined by each Party.
2. Cooperation activities and initiatives undertaken under this Chapter shall be undertaken on request, subject to the availability of resources and on terms and conditions mutually agreed upon between the Parties.

SECTION C
TRADEMARKS

ARTICLE 13.12
Types of Signs Registrable as Trademarks

No Party shall require, as a condition of registration, that a sign be visually perceptible, nor shall a Party deny registration of a trademark only on the ground that the sign of which it is composed is a sound. Additionally, each Party shall make best efforts to register scent marks. A Party may require a concise and accurate description, or graphical representation, or both, as applicable, of the trademark.

ARTICLE 13.13
Collective and Certification Marks

Each Party shall provide that trademarks include collective marks and certification marks. A Party is not obligated to treat certification marks as a separate category in its law, provided that those marks are protected. Each Party shall also provide that signs that may serve as geographical indications are capable of protection under its trademark system.¹

ARTICLE 13.14
Use of Identical or Similar Signs

Each Party shall provide that the owner of a registered trademark has the exclusive right to prevent third parties that do not have the owner's consent from using in the course of trade identical or similar signs, including subsequent geographical indications,^{2, 3} for goods or services that are related to those goods or services in respect of which the owner's trademark is registered, where such use would result in a likelihood of confusion. In the case of the use of an identical sign for identical goods or services, a likelihood of confusion shall be presumed.

ARTICLE 13.15
Exceptions

A Party may provide limited exceptions to the rights conferred by a trademark, such as fair use of descriptive terms, provided that those exceptions take account of the legitimate interest of the owner of the trademark and of third parties.

ARTICLE 13.16
Well-Known Trademarks

1. No Party shall require as a condition for determining that a trademark is well-known, that the trademark has been registered in the Party or in another jurisdiction, included on a list of well-known trademarks, or given prior recognition as a well-known trademark.

¹ Consistent with Article 13.24, any sign or combination of signs shall be eligible for protection under one or more of the legal means for protecting geographical indications, or a combination of such means.

² For greater certainty, the exclusive right in this Article applies to cases of unauthorised use of geographical indications with goods for which the trademark is registered, in cases in which the use of that geographical indication in the course of trade would result in a likelihood of confusion as to the source of the goods.

³ For greater certainty, the Parties understand that this Article should not be interpreted to affect their rights and obligations under Articles 22 and 23 of the TRIPS Agreement.

2. Article 6bis of the Paris Convention shall apply, *mutatis mutandis*, to goods or services that are not identical or similar to those identified by a well-known trademark,⁴ whether registered or not, provided that use of that trademark in relation to those goods or services would indicate a connection between those goods or services and the owner of the trademark, and provided that the interests of the owner of the trademark are likely to be damaged by such use.

3. Each Party recognises the importance of the Joint Recommendation Concerning Provisions on the Protection of Well-Known Marks, as adopted by the Assembly of the Paris Union for the Protection of Industrial Property and the General Assembly of WIPO at the Thirty-Fourth Series of Meetings of the Assemblies of the Member States of WIPO, 20 to 29 September 1999.

4. Each Party shall provide for appropriate measures to refuse the application of, or to cancel the registration and prohibit the use of, a trademark that is identical or similar to a well-known trademark⁵, for identical or similar goods or services, if the use of that trademark is likely to cause confusion with the prior well-known trademark. A Party may also provide such measures including in cases in which the subsequent trademark is likely to deceive.

ARTICLE 13.17

Procedural Aspects of Examination, Opposition and Cancellation

Each Party shall provide a system for the examination and registration of trademarks which includes among other things:

- (a) communicating to the applicant in writing, which may be by electronic means, the reasons for any refusal to register the trademark;
- (b) providing the applicant with an opportunity to respond to communications from the competent authorities, to contest any initial refusal, and to make a judicial appeal of any final refusal to register the trademark;
- (c) providing an opportunity to oppose the registration of the trademark or to seek cancellation of the trademark; and

⁴ In determining whether a trademark is well-known in a Party, that Party need not require that the reputation of the trademark extend beyond the sector of the public that normally deals with the relevant goods or services.

⁵ The Parties understand that a well-known trademark is one that was already well-known before, as determined by a Party, the application for, registration of or use of the first-mentioned trademark.

- (d) requiring administrative decisions in opposition and cancellation proceedings to be reasoned and in writing, which may be provided by electronic means.

ARTICLE 13.18
Electronic Trademarks System

Each Party shall provide:

- (a) a system for the electronic application for, and maintenance of, trademarks; and
- (b) a publicly available electronic information system, including an online database, of trademark applications and of registered trademarks.

ARTICLE 13.19
Classification of Goods and Services

Each Party shall adopt or maintain a trademark classification system that is consistent with the *Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks*, done at Nice, 15 June 1957, as revised and amended (Nice Classification). Each Party shall provide that:

- (a) registrations and the publications of applications indicate the goods and services by their names, grouped according to the classes established by the Nice Classification;⁶ and
- (b) goods or services may not be considered as being similar to each other on the ground that, in any registration or publication, they are classified in the same class of the Nice Classification. Conversely, each Party shall provide that goods or services may not be considered as being dissimilar from each other on the ground that, in any registration or publication, they are classified in different classes of the Nice Classification.

ARTICLE 13.20
Term of Protection for Trademarks

Each Party shall provide that initial registration and each renewal of registration of a trademark is for a term of no less than 10 years.

⁶ A Party that relies on translations of the Nice Classification shall follow updated versions of the Nice Classification to the extent that official translations have been issued and published.

ARTICLE 13.21
Non-Recordal of a License

No Party shall require recordal of trademark licenses:

- (a) to establish the validity of the license; or
- (b) as a condition for use of a trademark by a licensee to be deemed to constitute use by the holder in a proceeding that relates to the acquisition, maintenance or enforcement of trademarks.

SECTION D
DOMAIN NAMES

ARTICLE 13.22
Domain Names

In connection with each Party's system for the management of its country-code top-level domain (ccTLD) domain names, the following shall be available:

- (a) an appropriate procedure for the settlement of disputes, based on, or modelled along the same lines as, the principles established in the Uniform Domain-Name Dispute-Resolution Policy, as approved by the Internet Corporation for Assigned Names and Numbers (ICANN) or that:
 - (i) is designed to resolve disputes expeditiously and at low cost;
 - (ii) is fair and equitable;
 - (iii) is not overly burdensome; and
 - (iv) does not preclude resort to judicial proceedings; and
- (b) online public access to a reliable and accurate database of contact information concerning domain name registrants,

in accordance with each Party's law and, if applicable, relevant administrator policies regarding the protection of privacy and personal data.

**SECTION E
COUNTRY NAMES**

**ARTICLE 13.23
Country Names**

Each Party shall provide the legal means for interested persons to prevent commercial use of the country name of a Party in relation to a good in a manner that misleads consumers as to the origin of that good.

**SECTION F
GEOGRAPHICAL INDICATIONS**

**ARTICLE 13.24
Protection⁷ of Geographical Indications**

The Parties reaffirm that geographical indications may be protected through a trademark or *sui generis* system or other legal means.

**ARTICLE 13.25
Administrative Procedures for the Protection or Recognition of Geographical
Indications**

If a Party provides administrative procedures for the protection or recognition of geographical indications, whether through a trademark or a *sui generis* system, that Party shall, with respect to applications for that protection or petitions for that recognition, ensure that its laws and regulations governing the filing of those applications or petitions are readily available to the public and clearly set out the procedures for these actions.

**ARTICLE 13.26
Date of Protection of a Geographical Indication**

If a Party grants protection or recognition to a geographical indication through the procedures referred to in Article 13.25, that protection or recognition shall commence no

⁷ For greater certainty, protection of geographical indications collectively means protection by registration or recognition.

earlier than the filing date⁸ or the registration date in that Party according to the national laws and regulations of each Party.

SECTION G PATENTS

ARTICLE 13.27 Grace Period

Each Party shall disregard at least information contained in public disclosures used to determine if an invention is novel or has an inventive step, if the public disclosure:^{9, 10}

- (a) was made by the patent applicant or by a person that obtained the information directly or indirectly from the patent applicant; and
- (b) occurred within 12 months prior to the date of the filing of the application in the territory of the Party.

ARTICLE 13.28 Procedural Aspects of Examination, Opposition, Cancellation and Invalidation

Each Party shall provide a system for the examination and registration¹¹ of patents which includes among other things:

- (a) communicating to the applicant in writing, which may be by electronic means, the reasons for any refusal to register the patent;
- (b) providing the applicant with an opportunity to respond to communications from the competent authorities, to contest any initial refusal, and to make a judicial appeal of any final refusal to register the patent;

⁸ For greater certainty, the filing date referred to in this Article includes, as applicable, the priority filing date under the Paris Convention.

⁹ Neither Party shall be required to disregard information contained in applications for, or registrations of, intellectual property rights made available to the public or published by a patent office, unless erroneously published or unless the application was filed without the consent of the inventor or their successor in title, by a third person who obtained the information directly or indirectly from the inventor.

¹⁰ For greater certainty, a Party may limit the application of this Article to disclosures made by, or obtained directly or indirectly from, the inventor or joint inventor. For greater certainty, a Party may provide that, for the purposes of this Article, information obtained directly or indirectly from the patent applicant may be information contained in the public disclosure that was authorised by, or derived from, the patent applicant.

¹¹ For the purpose of Articles 13.28 and 13.29 “registration” is interpreted as “grant” in New Zealand.

- (c) providing an opportunity for interested parties to seek cancellation or invalidation of a registered patent. In addition, each Party may provide an opportunity for interested parties to oppose the registration of the patent; and
- (d) making decisions in opposition, cancellation, or invalidation proceedings to be reasoned and in writing, which may be delivered by electronic means.

ARTICLE 13.29
Amendments, Corrections, and Observations

1. Each Party shall provide an applicant for a patent with at least one opportunity to make amendments, corrections or observations in connection with its application.
2. Each Party shall provide a right holder of a patent with opportunities to make amendments or corrections after registration provided that such amendments or corrections keep the scope of the patent right the same or narrower as a whole.

ARTICLE 13.30
Exceptions

A Party may provide limited exceptions to the exclusive rights conferred by a patent, provided that such exceptions do not unreasonably conflict with a normal exploitation of the patent and do not unreasonably prejudice the legitimate interests of the right holder, taking account of the legitimate interests of third parties.

SECTION H
INDUSTRIAL DESIGNS

ARTICLE 13.31
Procedural Aspects of Examination, Opposition, Cancellation and Invalidation

Each Party shall provide a system for the examination and registration of industrial designs which includes among other things:

- (a) communicating to the applicant in writing, which may be by electronic means, the reasons for any refusal to register the industrial design;

- (b) providing the applicant with an opportunity to respond to communications from the competent authorities, to contest any initial refusal, and to make a judicial appeal of any final refusal to register the industrial design;
- (c) providing an opportunity for interested parties to seek cancellation or invalidation of a registered industrial design. In addition, each Party may provide an opportunity for interested parties to oppose the registration of the industrial design; and
- (d) making decisions in opposition, cancellation, or invalidation proceedings to be reasoned and in writing, which may be delivered by electronic means.

ARTICLE 13.32
Amendments, Corrections, and Observations

1. Each Party shall provide an applicant for an industrial design with at least one opportunity to make amendments, corrections or observations in connection with its application.
2. Each Party shall provide a right holder of an industrial design with opportunities to make amendments or corrections after registration provided that such amendments or corrections keep the scope of the industrial design right same or narrower as a whole.

ARTICLE 13.33
Industrial Design Protection

1. The Parties shall ensure that requirements for securing registered industrial design protection do not unreasonably impair the opportunity to obtain such protection.
2. The duration of protection available for registered industrial designs shall amount to at least 15 years from the date of filing.

ARTICLE 13.34
Exceptions

A Party may provide limited exceptions to the exclusive rights conferred by the protection of an industrial design, provided that such exceptions do not unreasonably conflict with a normal exploitation of an industrial design and do not unreasonably prejudice the legitimate interests of the right holder, taking account of the legitimate interests of third parties.

SECTION I
GENETIC RESOURCES, TRADITIONAL KNOWLEDGE AND TRADITIONAL
CULTURAL EXPRESSIONS

ARTICLE 13.35
Genetic Resources, Traditional Knowledge, and Traditional Cultural Expressions

1. Subject to its international obligations and to its laws and regulations, each Party may establish appropriate measures¹² to protect genetic resources, traditional knowledge, and traditional cultural expressions.
2. The Parties shall endeavour to pursue quality patent examination, which may include, wherever applicable and appropriate, the use of databases or digital libraries which contain relevant information on traditional knowledge associated with genetic resources, and, when determining prior art, relevant publicly-available documented information related to traditional knowledge associated with traditional knowledge may be taken into account.

SECTION J
COPYRIGHT AND RELATED RIGHTS

ARTICLE 13.36
General Provision

1. Consistent with the obligations set out in the applicable international agreements to which the Parties are party and in accordance with its laws and regulations, each Party shall provide adequate and effective protection to authors for their works, performers for fixations of their performances in phonograms, producers for their phonograms and broadcasters for their broadcasts.
2. Each Party shall ensure that a broadcasting organisation has the exclusive right of authorising:
 - (a) the rebroadcasting of their broadcasts by wireless means; and
 - (b) the communication to the public of their broadcasts if such communication is made in places accessible to the public against payment of an entrance fee.

¹² For greater certainty, “appropriate measures” are a matter for each Party to determine.

ARTICLE 13.37
Term of Protection for Copyright and Related Rights

Each Party shall provide that:

- (a) in cases in which the term of protection of a work, performance or phonogram is to be calculated on the basis of the life of a natural person, the term shall be not less than the life of the author and 50 years after the author's death;
- (b) the term of protection to be granted to performers under this Agreement shall last, at least, until the end of a period of 50 years computed from the end of the year in which the performance was fixed;
- (c) the term of protection to be granted to producers of phonograms under this Agreement shall last, at least, until the end of a period of 50 years computed from the end of the year in which the phonogram was published, or failing such publication within 50 years from fixation of the phonogram, 50 years from the end of the year in which the fixation was made; and
- (d) the term of protection to be granted to broadcasting organisations under this Agreement shall last, at least, until the end of a period of 20 years computed from the end of the year in which the broadcast took place.

ARTICLE 13.38
Limitations and Exceptions

1. With respect to this Section, each Party shall confine limitations or exceptions to exclusive rights to certain special cases that do not conflict with a normal exploitation of the work, performance or phonogram, and do not unreasonably prejudice the legitimate interests of the right holder.
2. This Article does not reduce or extend the scope of applicability of the limitations and exceptions permitted by the TRIPS Agreement, the Berne Convention, the WCT or the WPPT.

ARTICLE 13.39
Balance in Copyright and Related Rights Systems

Each Party shall endeavour to achieve an appropriate balance in its copyright and related rights system, among other things by means of limitations or exceptions that are consistent with Article 13.38, including those for the digital environment, giving due consideration to legitimate purposes such as, but not limited to: criticism; comment; news reporting;

teaching, scholarship, research, and other similar purposes; and facilitating access to published works for persons who are blind, visually impaired or otherwise print disabled.^{13,}
14

ARTICLE 13.40

Contractual Transfers

Each Party shall provide that for copyright and related rights, any person acquiring or holding any economic right¹⁵ in a work, performance or phonogram:

- (a) may freely and separately transfer that right by contract; and
- (b) by virtue of contract, including contracts of employment underlying the creation of works, performances or phonograms, shall be able to exercise that right in that person's own name and enjoy fully the benefits derived from that right.¹⁶

ARTICLE 13.41

Obligations Concerning Protection of Rights-Management Information

1. Each Party shall provide adequate and effective legal remedies against any person who knowingly:
 - (a) without authorisation, removes or alters any electronic rights-management information; or
 - (b) distributes, imports for distribution, broadcasts or communicates to the public, without authority, works or copies of works knowing that electronic rights-management information has been removed or altered without authority.
2. For the purposes of this Article, the expression "rights-management information" means any information provided by a right holder that identifies the work or other subject

¹³ As recognised by the *Marrakesh Treaty to Facilitate Access to Published Works for Persons Who Are Blind, Visually Impaired, or Otherwise Print Disabled*, done at Marrakesh, 27 June 2013.

¹⁴ For greater certainty, a use that has commercial aspects may in appropriate circumstances be considered to have a legitimate purpose under Article 13.38.

¹⁵ For greater certainty, this provision does not affect the exercise of moral rights.

¹⁶ Nothing in this Article affects a Party's ability to establish: (i) which specific contracts underlying the creation of works, performances or phonograms shall, in the absence of a written agreement, result in a transfer of economic rights by operation of law; and (ii) reasonable limits to protect the interests of the original right holders, taking into account the legitimate interests of the transferees.

matter that is the object of protection under this Chapter, the author or any other right holder, or information about the terms and conditions of use of the work or other subject matter, and any numbers or codes that represent such information. Paragraph 1 shall apply when any of these items of information is associated with a copy of, or appears in connection with the communication to the public of, a work or other subject matter that is the object of protection under this Chapter.

ARTICLE 13.42

Collective Management

The Parties recognise the role of collective management societies for copyright and related rights in collecting and distributing royalties based on practices that are fair, efficient, transparent and accountable, which may include appropriate record keeping and reporting mechanisms.

SECTION K

ENFORCEMENT

ARTICLE 13.43

General Obligation in Enforcement

1. The Parties shall provide in their respective laws for the enforcement of intellectual property rights consistent with the TRIPS Agreement, in particular Articles 41 through 61.
2. Without limiting paragraph 1, each Party shall ensure that enforcement procedures as specified in this Section are available under its law so as to permit effective action against any act of infringement of intellectual property rights covered by this Chapter, including expeditious remedies to prevent infringements and remedies that constitute a deterrent to future infringements. These procedures shall be applied in such a manner as to avoid the creation of barriers to legitimate trade and to provide for safeguards against their abuse.

ARTICLE 13.44

Border Measures

1. Each Party shall, in conformity with its domestic law and regulations and the provisions of Part III, Section 4 of the TRIPS Agreement, adopt or maintain procedures to enable a right holder, who has valid grounds for suspecting that the importations of counterfeit trademark or pirated copyright goods may take place, to lodge an application

in writing with the competent authorities, in the Party in which the border measure procedures are applied, for the suspension by that Party's customs authorities of the release into free circulation of such goods.

2. A Party may enable such an application to be made in respect of goods which involve other infringements of intellectual property rights, provided that the requirements of Part III, Section 4 of the TRIPS Agreement are met. A Party may also provide for corresponding procedures concerning the suspension by the customs authorities of the release of infringing goods destined for exportation from their territory as per its domestic laws and regulation.

CHAPTER 14

TRADE AND SUSTAINABLE DEVELOPMENT

ARTICLE 14.1

Objectives

The objectives of this Chapter are to promote mutually supportive trade and sustainable development policies, including those focused on labour and environment; promote labour and environmental protection, including through enforcement of labour and environmental laws; and enhance cooperation between the Parties to address trade-related labour and environmental issues.

ARTICLE 14.2

Context

1. The Parties recognise Agenda 21 and the Rio Declaration on Environment and Development, adopted at Rio de Janeiro on 14 June 1992, the Johannesburg Plan of Implementation of the World Summit on Sustainable Development of 2002, the International Labour Organization Declaration on Social Justice for a Fair Globalization, adopted at Geneva on 10 June 2008 by the International Labour Conference at its 97th Session (hereinafter referred to as the “ILO Declaration on Social Justice for a Fair Globalization”), the Outcome Document of the United Nations Conference on Sustainable Development of 2012 entitled "The Future We Want" endorsed by United Nations General Assembly Resolution A/RES/66/288, adopted on 27 July 2012, and the United Nations Agenda “Transforming our world: the 2030 Agenda for Sustainable Development”, adopted on 25 September 2015 by United Nations General Assembly Resolution A/RES/70/1 (hereinafter referred to as the “2030 Agenda for Sustainable Development”) and its Sustainable Development Goals.

2. The Parties recognise that sustainable development encompasses economic development, social development and environmental protection, all three being interlinked and mutually reinforcing. The Parties recognise the importance of mutually supportive trade, labour, and environmental policies and practices to improve labour and environment protection in pursuance of sustainable development.

3. The Parties recognise the importance of promoting the development of international trade and investment in a way that contributes to the objectives of sustainable development.

4. The Parties recognise the importance of ensuring that the rights and economic interests of Indigenous Peoples, including Māori in the case of New Zealand, are

appropriately integrated in, and are reinforced and not undermined by, international trade and investment policy and activity, including ensuring Indigenous perspectives, voices and effective participation are appropriately embedded in trade and investment activities.

5. The Parties recognise the sovereign right of each Party to establish, administer and enforce its environment and labour laws, regulations, policies and priorities, in a manner consistent with the rights and obligations in this Agreement.

6. The Parties recognise the importance of providing for and encouraging high levels of environmental and labour protection and continuing to improve their respective levels of environmental and labour protection.

ARTICLE 14.3

Multilateral Agreements

1. The Parties recognise the important role multilateral environmental agreements play in protecting the environment, including reducing biodiversity loss and addressing climate change, and the need to enhance the mutual supportiveness between trade and environmental laws and policies.

2. The Parties agree to cooperate on trade-related aspects of environmental policies and measures, bilaterally and in international fora, as appropriate, including in the United Nations Environment Programme, United Nations Environment Assembly, multilateral environmental agreements (MEAs), the Food and Agriculture Organization of the United Nations (FAO), and the WTO.

3. The Parties affirm their commitment to promote the development of international trade in a way that is conducive to decent work for all, as expressed in the ILO Declaration on Social Justice for a Fair Globalization.

4. Recalling the ILO Declaration on Social Justice for a Fair Globalization, and in accordance with their domestic laws and regulations, the Parties note that the violation of fundamental principles and rights at work cannot be invoked or otherwise used as a legitimate comparative advantage and that labour standards should not be used for protectionist trade purposes.

ARTICLE 14.4

General Provisions

1. The Parties recognise the importance of the effective enforcement of their environment and labour laws.

2. The Parties shall endeavour to ensure that environmental and labour laws or other environmental and labour measures are not used for protectionist trade purposes between the Parties.

3. The Parties shall endeavour to not seek to encourage trade or investment by weakening or reducing the protection afforded in their respective environmental and labour laws.

ARTICLE 14.5

Labour Rights

1. The Parties, in accordance with their laws and regulations, and their obligations as members of the International Labour Organization and the Declaration on Fundamental Principles and Rights at Work, shall endeavour to adopt and maintain the principles concerning the fundamental rights at work.

2. Each Party shall adopt or maintain laws and regulations, and practices thereunder, governing decent working conditions.¹

3. Each Party recognises the goal of eliminating all forms of forced or compulsory labour, including forced or compulsory child labour. The Parties agree to share information, experiences and good practices related to this matter.

4. Each Party shall encourage enterprises operating within its jurisdiction to adopt policies of responsible business conduct that contribute to achieving sustainable development in its labour dimension, and are consistent with internationally-recognised principles and guidelines that have been endorsed or are supported by that Party.

ARTICLE 14.6

Women's Economic Empowerment

1. The Parties recognise the importance of gender balance and the empowerment of all women in advancing sustainable and inclusive economic growth and development, including through women's participation in international trade and investment.

2. The Parties also recognise that gender-responsive policies and practices are important to advancing gender balance and the empowerment of all women. The Parties recognise the importance of adopting, maintaining and implementing gender balance and women's economic empowerment laws, regulations, policies and best practice, in line with the Sustainable Development Goal 5 of the UN 2030 Agenda for

¹ As determined by each Party.

Sustainable Development. The Parties also recognise the importance of the *Convention on the Elimination of all Forms of Discrimination Against Women*, done at New York City on 18 December 1979, the *Beijing Declaration and Platform for Action, Fourth World Conference on Women: Action for Equality, Development and Peace*, adopted at Beijing on 15 September 1995, and the *WTO Joint Declaration on Trade and Women's Economic Empowerment* adopted at Buenos Aires on 12 December 2017.

3. Accordingly, each Party shall endeavour to:
 - (a) implement this Agreement in a manner that advances the full, equal and meaningful participation of women in the economy and in a manner that protects and promotes women's rights and economic well-being;
 - (b) foster women's entrepreneurship, including promoting women's access to the benefits and opportunities of this Agreement;
 - (c) promote the exchange of information and best practice related to the development and implementation of policies and programmes aimed at enhancing women's participation in economic activity, including international trade; and
 - (d) in the case of New Zealand, provide opportunities for wāhine Māori² to engage in trade activities including with a Te Ao Māori³ framework.
4. The Parties recognise the importance of women's economic empowerment as part of the Parties' trade and investment relationship. Accordingly, the Parties emphasise their intention to implement the provisions of this Agreement in a manner that upholds this principle and encourage inclusive participation of women in the implementation of the cooperation activities established under this Article, as appropriate.

ARTICLE 14.7 **Climate Change**

1. The Parties recognise the importance of achieving the objectives of the United Nations Framework Convention on Climate Change, done at New York on 9 May 1992 and the Paris Agreement under the United Nations Framework Convention on Climate Change, done at Paris on 12 December 2015, in order to address the urgent threat of climate change, and the role of trade and investment in pursuing this

² The term "wāhine Māori" refers to Indigenous women of New Zealand.

³ "Te Ao Māori" refers to the Māori world view based on a holistic approach to life

objective, and agree to cooperate to address climate change. The Parties further recognise the importance of sharing knowledge, information, good practices and expertise that supports understanding and addressing the challenges of transition to net-zero greenhouse gas emissions and climate resilient economies.

2. The Parties also recognise the importance of removing obstacles to trade and investment in goods and services which are particularly relevant to climate change mitigation and adaptation, and which can enhance the mutual supportiveness of trade, investment and climate policies and measures.

3. The Parties recognise the important and unique connection Indigenous Peoples have to the environment and their right to maintain, control, protect and develop their systems of knowledge, cultural expressions, practices and values. The Parties also recognise the valuable contribution Indigenous histories, knowledge and knowledge systems, cultures and practices can make towards sustainable trade and investment, including solutions to climate change.

4. The Parties further recognise the role of market-based solutions to mitigate and adapt to climate change and the role of policies, programs and innovation to achieve climate goals. Accordingly, the Parties agree to promote:

- (a) carbon markets as an effective policy tool for reducing greenhouse gas emissions efficiently, both domestically and internationally, whether those carbon markets are voluntary or compliance-based;
- (b) environmental credibility in the development of international carbon markets;
- (c) the role of nature-based solutions in addressing climate change;
- (d) policies and repurposing public support which support the achievement of climate goals, including policies regarding food systems and agriculture; and
- (e) knowledge and evidence-based innovations, including local and Indigenous knowledge, especially technological innovations, to support solutions to climate change, including sustainable agriculture production.

5. The Parties agree to cooperate bilaterally and in international fora, including at the WTO and the United Nations and on international environmental conventions, to:

- (a) address matters of mutual interest with respect to trade-related aspects of climate change policies and measures; and

- (b) mitigate and adapt to climate change including through:
- i) implementation of the Paris Agreement;
 - ii) international trade-related aspects of effective action against climate change; and
 - iii) contributing to a reduction in greenhouse gas emissions and increased climate resilience.

ARTICLE 14.8
Sustainable Natural Resources

1. The Parties recognise the ecosystems most vulnerable to climate change exist within water, coastal, marine, agricultural, forestry and dryland areas. The Parties recognise the effects of climate change on these ecosystems which will impact food security and public health. The Parties further recognise their international commitments, including Sustainable Development Goals 2, 12, 14, and 15 of the 2030 Agenda. The Parties further acknowledge the importance, and positive role, of the multilateral trading system and WTO in encouraging sustainable use of resources, sustainable ecosystems, sustainability of services and sustainable long-term growth.

2. The Parties reaffirm their shared ambition for the WTO to advance international cooperation efforts on the WTO Agreement on Agriculture and the WTO Agreement on Fisheries Subsidies. The Parties agree to cooperate in international fora to secure a sustainable future.

3. The Parties recognise the harmful environmental consequences that subsidies across all sectors can have, including by encouraging unsustainable forms of production. The Parties reaffirm their rights and obligations under the SCM Agreement and Agreement on Agriculture.

4. The Parties also recognise the importance of cooperating to understand the implications, operations, and future direction of environmentally harmful subsidies. The Parties also recognise the importance of seeking ways to encourage dialogue, and cooperate bilaterally and in international fora to address environmental harm resulting from subsidies and explore options for reform. The Parties further recognise the importance of providing financial support to policies and practices that support environmental outcomes, for example through research and development funding or through repurposing financial support provided through subsidies.

ARTICLE 14.9
Sustainable Agriculture

1. The Parties recognise the importance of strengthening policies and defining programmes that contribute to the development of sustainable, inclusive, healthy and resilient food systems.
2. Accordingly, the Parties recognise the following principles:
 - (a) furthering sustainable agriculture and associated public investment;
 - (b) encouraging innovation and implementing research and development in sustainable agriculture and food systems to increase resilience to climate change;
 - (c) promoting practices and policies that assist agricultural production to mitigate and adapt to climate change;
 - (d) highlighting the positive role the multilateral trading system can play in finding solutions and promoting sustainable agriculture;
 - (e) basing approaches in risk- and science-based decision-making, and recognising Indigenous values, practices and knowledge;
 - (f) avoiding unduly prescriptive measures and compliance costs when implementing sustainability measures;
 - (g) avoiding policies that undermine global food security; and
 - (h) sharing internationally recognised best practice for sustainable agriculture production, while emphasising that this be evidence-based and transparent, in order to protect the sustainability of agricultural production.
3. The Parties agree to identify implementing opportunities for the COP28 Declaration on Sustainable Agriculture and Food Systems, specifically focusing on ensuring sustainable production through science and evidence-based innovation and scaling up investment related to agriculture and food systems for the purpose of promoting sustainable agriculture, resilient food systems and climate action.

ARTICLE 14.10
Sustainable Fisheries

1. The Parties recognise the importance of conserving and sustainably managing marine fisheries as well as promoting responsible and sustainable aquaculture, and the role of trade in pursuing these objectives.
2. Accordingly, the Parties agree to:
 - (a) support national, regional and international action to address IUU fishing in accordance with national and international instruments⁴, and by using relevant bilateral and international frameworks; and
 - (b) cooperate on trade-related aspects of fishery and aquaculture policies and measures bilaterally, regionally, and in international fora as appropriate, including in the WTO, FAO, United Nations General Assembly, Regional Fisheries Management Organisations, and other multilateral organisations in this field, which are important to promoting sustainable fishing practices and trade in fish products from sustainably managed fisheries.

ARTICLE 14.11
Sustainable Forestry

1. The Parties recognise the importance of the conservation and sustainable management of forests, and the sustainable production of forest products in providing environmental and ecosystem services, economic and social benefits, and opportunities for future generations including by addressing climate change and reducing biodiversity loss, and the role of trade in pursuing this objective.
2. Accordingly, the Parties agree to:
 - (a) promote the conservation and sustainable management of forests;

⁴ Regional and international instruments include, as they may apply, the *International Plan of Action to Prevent, Deter and Eliminate Illegal, Unreported and Unregulated Fishing* of the FAO, done at Rome on 2 March 2001 (“2001 IUU Fishing Plan of Action”), the *2005 Rome Declaration on Illegal, Unreported and Unregulated Fishing*, adopted in Rome on 12 March 2005 (“Declaration on IUU”), the *Agreement on Port State Measures to Prevent, Deter and Eliminate Illegal, Unreported and Unregulated Fishing*, done at Rome on 22 November 2009, the FAO Global Record of Fishing Vessels, Refrigerated Transport Vessels and Supply Vessels, as well as instruments establishing and adopted by Regional Fisheries Management Organisations (RFMOs), which are defined as intergovernmental fisheries organisations or arrangements, as appropriate, that have the competence to establish conservation and management measures.

- (b) contribute to combatting illegal logging, illegal deforestation, and associated trade, including with respect to communities dependent on forests; and
- (c) promote trade in legally, and sustainably produced, commodities which could otherwise be associated with deforestation.

ARTICLE 14.12
Resource Efficient and Circular Economy

1. The Parties recognise the transition towards a circular economy and greater resource efficiency can reduce the adverse impacts on the environment, improve resource security, and contribute to their respective efforts to achieve their international commitments, including Sustainable Development Goal 12 of the 2030 Agenda. The Parties further recognise the role that trade can play in achieving this transition through trade in second-hand goods, end-of-life products, secondary materials or waste, as well as trade in related services.
2. The Parties also recognise that policy objectives to facilitate the transition to a resource efficient and circular economy include: extending product lifetimes; increasing the proportion of materials and products that are reused and recycled; and reducing waste throughout supply chains.
3. The Parties further recognise the importance of applying circular economy principles in sectors such as sustainable manufacturing, green infrastructure, sustainable transportation and sustainable food production and consumption. Accordingly, the Parties agree to:
 - (a) encourage, including through research and development, resource efficient product design, including the designing of products to be easier to reuse, dismantle, or recycle at end of life;
 - (b) encourage environmental labelling, including eco-labelling, to make it easier for consumers to make more sustainable choices;
 - (c) with a view to limit the generation of waste, encourage reuse, repair, and remanufacture as well as the recovery of resources where residual waste does occur, and strive to reduce the amount of waste sent to landfill; and
 - (d) encourage relevant public entities to consider the policy objectives in paragraph 2 in their purchasing decisions in accordance with improved environmental, social and labour considerations.

4. The Parties agree to cooperate on ways to encourage a transition towards a resource efficient and circular economy, which may include:
- (a) developing policies and practices to encourage the transition to a resource efficient and circular economy;
 - (b) promoting and facilitating trade that contributes to a resource efficient and circular economy, including trade in secondary materials and used goods, and goods for repair, reuse, and remanufacture; and
 - (c) sharing best practices on resource efficient product design and related product information and quality standards for secondary materials and goods.

ARTICLE 14.13

Environmental Goods and Services

1. The Parties recognise the importance of trade and investment in, and strengthening the market for, environmental goods and services as a means of improving environmental and economic performance and addressing global environmental challenges, including climate change. The Parties further recognise that facilitating trade and investment in environmental goods and services, including clean technology, is a means of improving environmental and economic performance, contributing to clean growth and jobs, and encouraging sustainable development while addressing global environmental challenges including climate change.
2. The Parties recognise the importance of promoting trade and investment in environmental goods and services. Accordingly, the Parties agree to:
- (a) facilitate and promote trade and investment in environmental goods and services;
 - (b) promote trade and investment in goods and services that are related to the protection of the environment or that contribute to enhancing social conditions; and
 - (c) support transparent, factual and non-misleading sustainability schemes or other voluntary initiatives to contribute meaningfully to sustainable development.

ARTICLE 14.14

Eco-labelling

1. The Parties recognise that flexible and voluntary mechanisms, such as eco-labels, which protect the environment, encourage innovation and build consumer awareness, are important for trade and investment.
2. The Parties further recognise the potential for eco-labels, and other environmental standards on goods and services, to be used as barriers to trade and shall endeavour to address related non-tariff barriers while encouraging the uptake of transparent, factual and non-misleading sustainability schemes, such as fair and ethical trade schemes and ecolabels.

ARTICLE 14.15

Conservation of Biological Diversity

1. The Parties recognise the importance of conserving, and sustainably using, biological diversity and the role of trade in pursuing these objectives, consistent with relevant MEAs to which they are a party, including the *Convention on Biological Diversity*, done at Rio de Janeiro on 5 June 1992 (hereinafter referred to as the "Convention on Biological Diversity") and its Protocols, the *Convention on the Conservation of Migratory Species of Wild Animals*, done at Bonn on 23 June 1979, *The Ramsar Convention on Wetlands*, done at Ramsar on 2 February 1971, and the *Convention on International Trade in Endangered Species of Wild Fauna and Flora*, done at Washington, D.C. on 3 March 1973, and the decisions adopted thereunder. Accordingly, the Parties agree to:
 - (a) fulfil their commitments to the Convention on Biological Diversity by implementing the Kunming-Montreal Global Biodiversity Framework, done at Montreal on 19 December 2022, through their national biodiversity strategies;
 - (b) take appropriate action to conserve biological diversity when it is subject to pressures linked to trade and investment, in particular to prevent the spread of invasive alien species; and
 - (c) take appropriate measures to protect and conserve wild fauna and flora, including critical and endangered habitats, that they have identified to be at risk within their respective territories, and measures to conserve the ecological integrity of specifically protected natural areas and critical ecosystems such as wetlands.

2. The Parties also recognise the importance of respecting, protecting, preserving and maintaining knowledge, innovations and practices of Indigenous Peoples embodying traditional lifestyles that contribute to the conservation and sustainable use of biological diversity, and the role of international trade in supporting this.

ARTICLE 14.16

Cooperation

The Parties recognise the importance of cooperation as a mechanism to implement this Chapter, to enhance its benefits, and to strengthen the Parties' joint and individual capacities to promote Trade and Sustainable Development, including as they strengthen their trade and investment relations.

ARTICLE 14.17

Contact Points

1. Each Party shall, within 90 days of entry into force of this Agreement, designate an office or official within its trade ministry, or equivalent entity, as a contact point to address matters related to this Chapter. Each Party shall notify the other Party promptly in the event of any change to its contact point.

2. The contact points shall facilitate regular communication and coordination between the Parties, and cooperate, including with other appropriate agencies of their governments, to develop and implement cooperative activities.

ARTICLE 14.18

Consultations

1. The Parties recognise the importance of cooperation and consultation, based on the principle of mutual respect, and shall endeavour to resolve any matter arising under this Chapter.

2. At any time, after making a request for information about a matter arising under this Chapter, the requesting Party may express its concern in writing to the responding Party and request consultations on the matter. Consultations between the Parties to discuss the concerns raised shall be held within 60 days after the date of delivery of the request.

3. The Parties shall endeavour to achieve a satisfactory resolution of the matter through consultations initiated in accordance with paragraph 2. The Parties may

request advice from an independent expert or experts chosen by them to assist. The Parties shall document any outcome.

ARTICLE 14.19
Dispute Settlement

Neither Party shall have recourse to dispute settlement under Chapter 20 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 15

INDIGENOUS PEOPLES ECONOMIC AND TRADE COOPERATION

ARTICLE 15.1 Definitions

For the purposes of this Chapter:

“**well-being**” from a Te Ao Māori perspective refers to the holistic balancing and inter-connection of numerous factors required for individuals and groups to be truly well and thrive, including taha tinana (physical), taha hinengaro (mental), taha wairua (spiritual), whenua (land), taiao (environment), moana (sea or waterways), whakapapa (genealogy) and kaitiakitanga (stewardship). It can also include environmental, economic, and cultural aspects;

“**Mānuka**” (and its spelling variations including “**Manuka**” and “**Maanuka**”) is a Māori word and *taonga* used exclusively for the tree *Leptospermum scoparium* grown in Aotearoa New Zealand and products including honey and oil deriving from that tree;

“**taonga**” refers to a highly valuable or prized object, element, natural resource or possession, and can be tangible or intangible; and

“**cultural expressions**” are those expressions that result from the creativity of individuals, groups and societies, and that have cultural content.

ARTICLE 15.2 Objective and Principles

1. The objective of this Chapter is for the Parties to cooperate to enable and advance Māori and Indigenous Peoples (hereinafter referred to as “Indigenous Peoples”) to fully benefit from the trade and investment opportunities created by this Agreement.
2. In implementing this Chapter, the Parties recognise:
 - (a) that Māori, Indigenous and Emirati Peoples have been engaged in trade since time immemorial, and that trade is fundamental to maintaining and promoting their histories, identity, relationships, values, culture, customs, traditional knowledge, and well-being;
 - (b) the value and importance for Indigenous Peoples to maintain and develop their economic systems, institutions, priorities and strategies, to engage freely in all their traditional and other economic activities, to be actively

involved in determining and developing their economic programmes, and to promote their development in accordance with their aspirations and needs;

- (c) the important contribution that Indigenous traditional knowledge can make to innovation, sustainable development, and the ecologically sound management of the environment;
- (d) the value and importance of Indigenous Peoples' genetic resources, traditional knowledge (including traditional knowledge associated with genetic resources), and traditional cultural expressions in their participation in international trade and investment, including the names and uses of plants, traditional foods, languages, and sciences including health sciences;
- (e) the value and importance of Indigenous Peoples' cultural expressions, including visual and performing art, handicrafts, designs, music, literature, film, architecture, textile and fashion design, songs, stories, carvings and works of art;
- (f) the ancestral connections that Indigenous Peoples have with their traditionally owned or occupied lands, their dependency on biological diversity, and the contribution this can make to achieving their economic, social and cultural development and well-being; and
- (g) the value of enhancing people and business connections to support the trade and investment opportunities created by this Agreement for both Parties.

3. The Parties agree to implement this Chapter consistent with their respective constitutional frameworks, which for New Zealand includes Te Tiriti o Waitangi/The Treaty of Waitangi. The Parties recognise the importance of relevant multilateral instruments to which both Parties are party, including:

- (a) The United Nations Declaration on the Rights of Indigenous Peoples, adopted in New York on 13 September 2007;
- (b) United Nations Agenda "Transforming our world: the 2030 Agenda for Sustainable Development", adopted on 25 September 2015 by United Nations General Assembly Resolution A/RES/70/1 and its Sustainable Development Goals;
- (c) The UNESCO Convention on the Protection and Promotion of Diversity of Cultural Expressions, adopted in Paris on 20 October 2005; and

- (d) The Convention on Biological Diversity, adopted in Rio de Janeiro on 5 June 1992 and its Protocols.

ARTICLE 15.3 **Provisions across the Agreement**

In addition to this Chapter, there are provisions in other Chapters of this Agreement that aim to enhance Māori participation in trade and investment opportunities under this Agreement. These include:

- (a) Chapter 2 (Trade in Goods);
- (b) Chapter 8 (Investment Facilitation);
- (c) Chapter 10 (Digital Trade);
- (d) Chapter 13 (Intellectual Property);
- (e) Chapter 14 (Trade and Sustainable Development);
- (f) Chapter 16 (Small and Medium-Sized Enterprises);
- (g) Chapter 17 (Economic Cooperation); and
- (h) Chapter 21 (Exceptions) including Te Tiriti o Waitangi/The Treaty of Waitangi.

ARTICLE 15.4 **Cooperation Activities**

1. To achieve the objective of this Chapter, the Parties agree to cooperate to enable and advance Indigenous Peoples' trade and economic opportunities under this Agreement. Cooperation activities may include:

- (a) developing programmes and initiatives to enhance the ability for Indigenous-owned enterprises to access and fully benefit from the opportunities of international trade and investment, including through exchanges on good practices, projects and programmes;

- (b) developing and enhancing links between the UAE and Indigenous-owned enterprises, including Indigenous women-led enterprises, to facilitate access to existing and new supply chains as well as trade in goods and services;
- (c) sharing experiences to enhance the ability of Indigenous Peoples and businesses to participate in and benefit from both Parties' energy transitions;
- (d) enabling and strengthening the digital inclusion for Indigenous Peoples and businesses and their participation in electronic commerce and digital trade;
- (e) identifying potential areas of cooperation between businesses for the mutual benefit of both Parties, and developing, supporting and strengthening business networks, cooperation and partnerships, including through trade missions;
- (f) promoting trade and investment in sectors relevant for Indigenous-owned enterprises, including businesses that relate to or derive from traditional knowledge and traditional cultural expressions such as arts and crafts, dance and music, tourism, food and agri-business, biological diversity and environmental management, and the green economy and resources;
- (g) promoting the inclusion of Indigenous Peoples and businesses in agri-food and agricultural trade and related activities;
- (h) sharing information on promoting and protecting Mānuka honey; and
- (i) any other area of mutual interest that the Parties may agree to.

2. In implementing the cooperation activities under this Chapter, the Parties may invite the views and participation of relevant stakeholders, and in the case of Aotearoa New Zealand of Māori in accordance with Te Tiriti o Waitangi/The Treaty of Waitangi.

3. All cooperation activities shall be at the request of a Party, on mutually agreed terms in respect of each cooperation activity and subject to resource availability.

ARTICLE 15.5
Contact Points

1. Each Party shall designate and notify a contact point for implementing this Chapter.
2. Each Party shall promptly notify the other Party of any change to its contact point.
3. The contact points shall facilitate communication, coordination, and information exchange between the Parties:
 - (a) on any matter the Parties consider relevant to this Chapter;
 - (b) as required for monitoring the implementation of this Agreement as it relates to Indigenous Peoples; and
 - (c) as required for coordinating between any committee, working group or other subsidiary body established by this Agreement, on any matter covered by this Chapter.

ARTICLE 15.6
Dispute Settlement

Neither Party shall have recourse to dispute settlement under Chapter 20 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 16

SMALL AND MEDIUM-SIZED ENTERPRISES

ARTICLE 16.1

General Principles

1. The Parties, recognising the fundamental role of SMEs in maintaining dynamism and enhancing competitiveness of their respective economies and their contribution to economic growth, sustainable development, and innovation, shall foster close cooperation between SMEs of the Parties and cooperate in promoting jobs and growth in SMEs.
2. The Parties recognise the integral role of the private sector in the SME cooperation to be implemented under this Chapter.

ARTICLE 16.2

Cooperation to Increase Trade and Investment Opportunities for SMEs

With a view to more robust cooperation between the Parties to enhance commercial opportunities for SMEs, each Party shall seek to increase trade and investment opportunities. In particular, each Party may:

- (a) promote cooperation between the Parties' small business support infrastructure including dedicated SME centres, incubators and accelerators, export assistance centres, and other centres as appropriate, to create an international network for sharing best practices, exchanging market research, and promoting SME participation in international trade, as well as creating business growth in local markets;
- (b) strengthen its collaboration with the other Party on activities to promote SMEs owned by women and youth, start-ups, and partnership among these SMEs and their participation in international trade;
- (c) enhance cooperation with the other Party to exchange information and best practices in areas including improving SME access to capital and credit, SME participation in covered government procurement opportunities, and helping SMEs adapt to changing market conditions;
- (d) encourage participation in purpose-built mobile or web-based platforms, for entrepreneurs and business advisers to share information and best practices

to help SMEs link with international suppliers, buyers, and other potential business partners;

- (e) promote the participation in international trade of SMEs owned by under-represented groups, such as women, youth, Māori, and minority groups; and
- (f) support SMEs to participate in digital trade and e-commerce to take advantage of opportunities resulting from this Agreement.

ARTICLE 16.3 **Information Sharing**

1. Each Party shall establish or maintain its own free, publicly accessible website containing information regarding this Agreement, including:

- (a) the text of this Agreement;
- (b) a summary of this Agreement; and
- (c) information designed for SMEs that contains:
 - (i) a description of the provisions in this Agreement that the Party considers to be relevant to SMEs; and
 - (ii) any additional information that would be useful for SMEs interested in benefitting from the opportunities provided by this Agreement.

2. Each Party shall include in its website, referred to in paragraph 1, links, or information through automated electronic transfer, to:

- (a) the equivalent website of the other Party; and
- (b) the websites of its own government agencies and other appropriate entities that provide information the Party considers useful to any person interested in trading, investing, or doing business in that Party's territory.

3. Subject to each Party's laws and regulations, the information described in paragraph 2(b) may include:

- (a) customs regulations, procedures, or enquiry points;
- (b) regulations or procedures concerning intellectual property;

- (c) technical regulations, standards, quality or conformity assessment procedures;
 - (d) relevant sanitary or phytosanitary measures relating to importation or exportation;
 - (e) foreign investment regulations;
 - (f) business registration procedures;
 - (g) trade promotion programmes;
 - (h) competitiveness programmes;
 - (i) SME investment and financing programmes;
 - (j) taxation information;
 - (k) government procurement opportunities covered under Chapter 11 (Government Procurement); and
 - (l) other information which the Party considers to be useful for SMEs.
4. Each Party shall regularly review the information and links on the website referred to in paragraphs 1 and 2 to ensure the information and links are up-to-date and accurate.
5. To the extent possible, each Party shall make the information referred to in paragraphs 1 through 3 available in English. If this information is available in another authentic language of this Agreement, the Party shall endeavor to make this information available, as appropriate.

ARTICLE 16.4 **Contact Points**

1. Each Party shall, within 90 days of the entry into force of this Agreement, designate an office or official within its trade ministry or equivalent entity as a contact point to address matters related to this Chapter. Each Party shall notify the other Party promptly in the event of any change to its contact point.
2. The contact points shall facilitate regular communication and coordination between the Parties, and cooperate, including with other appropriate agencies of their governments and any relevant sub-committee established under this Agreement, to develop and implement cooperative activities.

3. The Parties recognise the importance of cooperation and consultation, based on the principle of mutual respect, and shall endeavour to resolve any matter arising under this Chapter.

ARTICLE 16.5
Dispute Settlement

Neither Party shall have recourse to dispute settlement under Chapter 20 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 17

ECONOMIC COOPERATION

ARTICLE 17.1

Objectives

1. The Parties shall promote cooperation under this Agreement for their mutual benefit in order to liberalise and facilitate trade and investment between the Parties and foster economic growth.
2. Economic cooperation under this Agreement shall be built upon a common understanding between the Parties to support the implementation of this Agreement, with the objective of maximising its benefits, supporting pathways to trade and investment facilitation, and further improving market access and openness to contribute to the sustainable inclusive economic growth and prosperity of the Parties.

ARTICLE 17.2

Scope

1. Economic cooperation under this Agreement shall support the effectiveness and efficiency of the implementation and utilisation of this Agreement through activities that relate to trade and investment.
2. The Parties will endeavour to encourage cooperation between the Parties, their respective business communities, scientific and academic communities, Māori in the case of New Zealand, and other stakeholders as appropriate, in areas of common interest under this Agreement, with priorities to be mutually determined and subject to available resources. The Parties acknowledge the provisions to encourage and facilitate cooperation included in various Chapters of this Agreement, including chapters on; Customs Procedures and Trade Facilitation; Digital Trade; Intellectual Property; Trade Remedies; Trade and Sustainable Development; Sanitary and Phytosanitary Measures; Technical Barriers to Trade; Small and Medium-Sized Businesses; Competition; Trade and Sustainable Development; and Māori and Indigenous Trade and Economic Cooperation.
3. Areas of cooperation may include:
 - (a) agriculture, fisheries and aquaculture, forestry and food security;
 - (b) industrials and manufacturing;
 - (c) innovation and science and technology;
 - (d) green and renewable energy;

- (e) halal cooperation;
- (f) services sectors, including tourism; and
- (g) trade and investment promotion.

ARTICLE 17.3 **Global Supply Chains**

1. The Parties acknowledge the importance of global supply chains as a means to strengthen and widen economic relations between the Parties. The Parties acknowledge that international trade and investment, supported by robust and resilient supply chains, are engines of economic growth.
2. The Parties acknowledge the importance of SMEs as a driver of productivity and their impact on employment. The Parties recognise that the inclusion of SMEs in global supply chains will contribute to a more efficient allocation of the benefits of international trade, including the diversification and enhancing of value added in exports.
3. The Parties recognise the important role of the services sector in the creation and utilisation of global supply chains, and affirm the contribution service suppliers play in their integration.

ARTICLE 17.4 **Priorities and Resources**

1. Priorities for cooperation activities shall be decided by the Parties based on their interests and available resources, and in accordance with the laws and regulations of the Parties.
2. The Parties, on the basis of mutual benefit, may consider cooperation with, and contributions from, external parties to support their cooperation activities.

ARTICLE 17.5 **Cooperative Framework**

1. The Parties recognise the critical role of the private sector in leveraging the full potential of the CEPA. Accordingly, the Parties will endeavour to encourage collaboration such as trade missions and business and networking events to promote the Agreement and achieve tangible benefits including in collaboration with their respective business communities such as Chambers of Commerce or other industry bodies as appropriate.

2. Where appropriate, the Parties should encourage the establishment of dialogue between their relevant private sector organisations or representatives to share and facilitate understanding of the Agreement and the opportunities it provides.

ARTICLE 17.6 Means of Cooperation

1. Economic and trade cooperation activities may be carried out on issues determined by the Parties. Such cooperation activities may include:

- (a) dialogues, workshops, seminars, and conferences;
- (b) collaborative programmes and projects;
- (c) technical cooperation;
- (d) sharing of best practices on policies and procedures;
- (e) the exchange of experts, information and technology;
- (f) the exchange of trade and investment data and of information to promote business opportunities;
- (g) the organization of trade missions, business and networking events, and trade fairs;
- (h) the promotion of joint business initiatives between entrepreneurs of the Parties; and
- (i) any other form of cooperation that may be agreed by the Parties.

Article 17.7 Contact Points

1. Each Party shall, at the time of the first meeting of the Joint Committee, designate an official contact point to address matters related to this Chapter. Each Party shall notify the other Party promptly in the event of any change to its contact point.

2. The contact points will endeavour to facilitate regular communication and coordination between the Parties, and work together to develop and implement cooperative activities as mutually agreed.

ARTICLE 17.8
Dispute Settlement

Neither Party shall have recourse to dispute settlement under Chapter 20 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 18

TRANSPARENCY

ARTICLE 18.1

Publication

1. Each Party shall ensure that its laws, regulations, procedures, and administrative rulings of general application with respect to any matter covered by this Agreement are promptly published via an officially designated medium and, where feasible, by electronic means, or otherwise made available in such a manner as to enable any person to become acquainted with them.
2. To the extent possible and appropriate, each Party shall endeavour to provide a reasonable period of time between publication and entry into force of laws and regulations with respect to any matter covered by this Agreement.

ARTICLE 18.2

Provision of Information

Upon request of a Party, the other Party shall promptly provide information and respond to questions on its laws or regulations of general application referred to in Article 18.1(1).

ARTICLE 18.3

Administrative Proceedings

1. With a view to administering in a consistent, impartial, and reasonable manner all measures of general application with respect to any matter covered by this Agreement, each Party shall endeavour to ensure in its administrative proceedings applying those laws, regulations, procedures, or administrative rulings referred to in Article 18.1 to a particular person, good or service of another Party in specific cases that:
 - (a) whenever possible, a person of the other Party that is directly affected by a proceeding is provided with reasonable notice, in accordance with domestic procedures, of when a proceeding is initiated, including a description of the nature of the proceeding, a statement of the legal authority under which the proceeding is initiated and a general description of any issue in question;
 - (b) wherever possible, a person of the other Party that is directly affected by a proceeding is afforded a reasonable opportunity to present facts and arguments in support of that person's position prior to any final

administrative action, when time, the nature of the proceeding, and the public interest permit; and

- (c) the procedures are in accordance with its law.

ARTICLE 18.4 **Review and Appeal**

1. Each Party, subject to its laws and regulations, shall endeavour to establish or maintain judicial, quasi-judicial or administrative tribunals or procedures for the purpose of the prompt review and, if warranted, correction of a final administrative action with respect to any matter covered by this Agreement. Those tribunals shall be impartial and independent of the office or authority entrusted with administrative enforcement and shall not have any substantial interest in the outcome of the matter.

2. Each Party shall endeavour to ensure that, with respect to the tribunals or procedures referred to in paragraph 1, the parties to a proceeding are provided with the right to:

- (a) a reasonable opportunity to support or defend their respective positions; and
- (b) a decision based on the evidence and submissions of record or, where required by its law, the record compiled by the relevant authority.

3. Each Party shall ensure, subject to appeal or further review as provided for in its domestic law, that the decision referred to in paragraph 2(b) shall be implemented by, and shall govern the practice of, the office or authority with respect to the administrative action at issue.

ARTICLE 18.5 **WTO Transparency Commitments**

The Parties affirm their commitments in relation to transparency under the WTO Agreement and build on those commitments in this chapter.

CHAPTER 19

ADMINISTRATION OF THE AGREEMENT

ARTICLE 19.1

Establishment of the Joint Committee

The Parties hereby establish the United Arab Emirates - New Zealand CEPA Joint Committee which may meet at the level of senior officials or Ministers, as mutually determined by the Parties.

ARTICLE 19.2

Meetings of the Joint Committee

1. The Joint Committee shall meet within one year from the entry into force of this Agreement. Thereafter, it shall meet every two years unless the Parties agree otherwise. The regular sessions of the Joint Committee shall be chaired successively by each Party. The Party chairing a meeting of the Joint Commission shall provide any necessary administrative support for such meeting.
2. The Joint Committee shall also hold special sessions without undue delay from the date of a request thereof from either Party, unless otherwise agreed by the Parties.

ARTICLE 19.3

Functions of the Joint Committee

1. The Joint Committee shall:
 - (a) consider any matters relating to the implementation of this Agreement;
 - (b) review the general operation of this Agreement;
 - (c) consider any proposal to amend this Agreement that is referred to it and endeavour to make a recommendation to the Parties on the proposed amendment;
 - (d) supervise the work of all subsidiary bodies established under this Agreement and oversee other activities conducted under this Agreement;
 - (e) consider ways to further enhance trade and investment between the Parties;and

- (f) establish its own rules of procedure.
2. The Joint Committee may:
- (a) establish subsidiary bodies, refer matters to any subsidiary bodies, and consider matters raised by any subsidiary bodies established under this Agreement;
 - (b) merge or dissolve any subsidiary bodies established under this Agreement;
 - (c) develop arrangements for the implementation of the Agreement;
 - (d) seek to resolve differences or disputes that may arise regarding the interpretation or application of this Agreement;
 - (e) issue interpretations of the provisions of this Agreement;
 - (f) consider any other matter that may affect the operation of this Agreement;
 - (g) take any other action as the Parties may agree; and
 - (h) consider and adopt a modification to this Agreement of:
 - (i) Annex 3-A (Product Specific Rules) pursuant to Article 3.40(3);
 - (ii) Annex 6-A (Competent Authorities) pursuant to Article 6.13(6)(d);
 - (iii) Annex 6-B (Sanitary MOU) pursuant to Article 6.13(6)(e);
 - (iv) Annex 6-C (Sanitary and Phytosanitary MOU) pursuant to Article 6.13(6)(e);
 - (v) Annex 11-A (Government Procurement Schedules) pursuant to Article 11.20(5);
 - (vi) Annex 20-A (Rules of Procedure for the Panel) pursuant to Article 20.29; and
 - (vii) Annex 20-B (Code of Conduct for Panellists and Others Engaged in Dispute Settlement Proceedings under this Agreement) pursuant to Article 20.29.

3. The Joint Committee, or any subsidiary bodies established under this Agreement, shall take decisions on any matter within its functions by mutual agreement.

4. Meetings of the Joint Committee, or any subsidiary bodies established under this Agreement, may be conducted in person or by any other means as determined by the Parties.

ARTICLE 19.4 Establishment of Sub-Committees

The following sub-committees are hereby established under the auspices of the Joint Committee:

- (a) the Trade in Goods Sub-Committee, the functions of which are set out in Article 2.20 (Sub-Committee on Trade in Goods);
- (b) the Rules of Origin and Customs and Trade Facilitation Sub-Committee, the functions of which are set out in Article 3.38 (Rules of Origin and Trade Facilitation Sub-Committee) and Article 4.18 (Sub-Committee on Customs Procedures and Trade Facilitation); and
- (c) the Sanitary and Phytosanitary Measures Sub-Committee, the functions of which are set out in Article 6.13 (Sub-Committee on Sanitary and Phytosanitary Measures).

ARTICLE 19.5 Communications

1. Each Party shall, within 30 days of the date of entry into force of this Agreement, designate a contact point to receive and facilitate official communications among the Parties on any matter relating to this Agreement. Each Party shall notify the other Party of the contact details of that contact point. Each Party shall promptly notify the other Party, in writing, of any changes to its contact point.

2. Upon request of the other Party, a Party's contact point shall identify the office or official responsible for any matter relating to implementation of this Agreement. The contact point will assist, as necessary, in facilitating communications between the other Party and that office or official.

3. All official communications in relation to this Agreement shall be in the English language.

ARTICLE 19.6
General Review

1. The Parties shall undertake a general review of the Agreement, with a view to furthering its objectives, every five years following the date of entry into force, unless the Parties agree otherwise.

2. The conduct of general reviews shall normally coincide with regular meetings of the Joint Committee.

CHAPTER 20

DISPUTE SETTLEMENT

ARTICLE 20.1

Objective

The objective of this Chapter is to establish an effective and efficient mechanism for avoiding and settling disputes between the Parties concerning the interpretation and application of this Agreement with a view to reaching, where possible, a mutually agreed solution.

ARTICLE 20.2

Cooperation

The Parties shall endeavour to agree on the interpretation and application of this Agreement, and shall make every attempt through cooperation, consultations, or other means to arrive at a mutually satisfactory resolution of any matter that might affect its operation or application.

ARTICLE 20.3

Scope of Application

1. Except as provided in paragraphs 2 and 3, this Chapter shall apply with respect to the avoidance or settlement of any dispute between the Parties concerning the interpretation or application of this Agreement (hereinafter referred to as “covered provisions”), wherever a Party considers that:
 - (a) a measure of the other Party is inconsistent with its obligations under this Agreement; or
 - (b) the other Party otherwise failed to carry out its obligations under this Agreement.
2. This Chapter shall not cover non-violation complaints and other situation complaints.
3. The covered provisions shall include all provisions of this Agreement with the exception of:
 - (a) Chapter 5 (Trade Remedies);
 - (b) Chapter 8 (Investment Facilitation);

- (c) Chapter 12 (Competition);
- (d) Chapter 14 (Trade and Sustainable Development);
- (e) Chapter 15 (Indigenous Peoples Economic and Trade Cooperation);
- (f) Chapter 16 (Small and Medium-Sized Enterprises); and
- (g) Chapter 17 (Economic Cooperation).

ARTICLE 20.4
Contact Point

1. Each Party shall designate a contact point to facilitate communications between the Parties with respect to any dispute initiated under this Chapter.
2. Any request, notification, written submission or other document made in accordance with this Chapter shall be delivered to the other Party through its designated contact point.

ARTICLE 20.5
Consultations

1. The Parties shall endeavour to resolve any dispute referred to in Article 20.3 by entering into consultations in good faith with the aim of reaching a mutually agreed solution.
2. A Party shall seek consultations by means of a written request delivered to the other Party identifying the reasons for the request, including the measure or other matter at issue and a description of its factual basis, and the legal basis for the complaint.
3. The Party to which the request for consultations is made shall reply to the request promptly, but no later than 10 days after the date of receipt of the request.
4. Unless agreed otherwise, the Parties shall enter consultations within a period of no more than:
 - (a) 15 days after the receipt of the request for consultation on matters of urgency including those which concern perishable goods, or seasonal goods or seasonal services that rapidly lose their value; or

- (b) 30 days after the date of receipt of the request of all other matters.
- 5. Unless the Parties agree otherwise, consultations shall be deemed concluded within:
 - (a) 30 days of the receipt of the request for consultations on matters which concern perishable goods; or
 - (b) 60 days of the receipt of the request for consultations regarding all other matters.
- 6. During consultations each Party shall provide sufficient information to allow a complete examination of how the measure, or other matter subject to consultations, might affect the operation or application of this Agreement.
- 7. Consultations, including all information disclosed and positions taken by the Parties during consultations, shall be designated as confidential for the purposes of Article 1.5 (Confidential Information), and without prejudice to the rights of either Party in any further proceedings.
- 8. Consultations may be held in person or by any other means of communication agreed by the Parties. Unless the Parties agree otherwise, consultations, if held in person, shall take place in the territory of the Party to which the request is made.

ARTICLE 20.6
Good Offices, Conciliation or Mediation

- 1. The Parties may at any time agree to voluntarily undertake good offices, conciliation or mediation. These procedures may begin at any time and be terminated by either Party at any time.
- 2. Proceedings involving good offices, conciliation or mediation and the particular positions taken by the Parties in these proceedings, shall be confidential for the purposes of Article 1.5 (Confidential Information), and without prejudice to the rights of either Party in any further proceedings.
- 3. If the Parties agree, procedures for good offices, conciliation or mediation may continue while the panel procedures proceed.

ARTICLE 20.7
Establishment of a Panel

- 1. The complaining Party may request the establishment of a panel if:

- (a) the respondent Party does not respond to the request for consultations within 10 days after the date of its delivery;
 - (b) consultations are not held within the time periods set out in Article 20.5(4);
 - (c) the Parties agree not to have consultations; or
 - (d) consultations have been concluded and no mutually agreed solution has been reached.
2. The request for establishment of a panel shall be made in writing to the responding Party. In the request, the complaining Party shall set out the reasons for the request sufficient to present the problem clearly, including by identifying:
- (a) a specific measure or other matter at issue;
 - (b) the legal basis for the complaint, including the provisions of this Agreement alleged to have been breached;
 - (c) any other relevant provisions; and
 - (d) the factual basis for the complaint.

ARTICLE 20.8 **Composition of a Panel**

1. The panel shall be composed of three panellists.
2. Each Party shall appoint a panellist within 20 days of the receipt of the request to establish a panel and shall at the same time nominate up to three candidates to serve as the third panellist who shall be the chair of the panel. The nominated candidates can also be appointed as a panellist who is not the chair pursuant to paragraphs 5 and 6.
3. The Parties shall appoint by common agreement the chair within 40 days of the receipt of the request to establish a panel, taking into account the candidates nominated pursuant to paragraph 2.
4. The chair shall not be a national of, nor have their usual place of residence in, nor be employed by, a Party.
5. If all three members of the panel have not been appointed in accordance with paragraphs 2 and 3 within 40 days of receipt of the request to establish a panel, a Party

may request the Director General of the WTO to make the remaining appointments within a further period of 15 days. Any lists of nominees which were provided under paragraph 2 shall also be provided to the Director General of the WTO and may be used in making the required appointments.

6. If the Director General of the WTO:
 - (a) notifies the Parties to the dispute that he or she is unavailable; or
 - (b) does not appoint the unappointed panellist within 20 days after the date of the request made pursuant to paragraph 5;

the remaining panellist shall be appointed by a draw of lot from the list of nominees which were provided under paragraph 2. If a Party fails to submit its list of three nominees pursuant to paragraph 2, the remaining panellist will be drawn from the list submitted by the other Party.

7. The date of establishment of the panel shall be the date on which the last panellist is appointed.

ARTICLE 20.9 Decision on Urgency

If a Party so requests, the panel shall decide, within 15 days of its establishment, whether the dispute concerns matters of urgency.

ARTICLE 20.10 Requirements for Panellists

1. Each panellist shall:
 - (a) have expertise or experience in law, international trade, other matters covered by this Agreement, or the resolution of disputes arising under international trade agreements;
 - (b) be independent of, and not be affiliated with or take instructions from, either Party;
 - (c) serve in their individual capacities and not take instructions from any organisation or government with regard to matters related to the dispute;
 - (d) comply with the Code of Conduct established in Annex 20-B; and

- (e) be chosen strictly on the basis of objectivity, reliability, and sound judgment.
- 2. The chairperson shall also have experience in dispute settlement procedures.
- 3. Persons who provided good offices, conciliation or mediation to the Parties, pursuant to Article 20.6, in relation to the same or a substantially equivalent matter, shall not be eligible to be appointed as panellists in that matter.

ARTICLE 20.11
Replacement of Panellists

If any of the panellists of the original panel becomes unable to act, withdraws or needs to be replaced because that panellist does not comply with the requirements of the code of conduct, a successor panellist shall be appointed in the same manner as prescribed for the appointment of the original panellist under Article 20.8 and the work of the panel shall be suspended pending the appointment of the successor panellist. The time period for the delivery of the report, or decision of the panel, shall be extended for the time necessary for the appointment of the new panellist.

ARTICLE 20.12
Functions of the Panel

The panel:

- (a) shall make an objective assessment of the matter before it, including an objective assessment of the facts of the case and the applicability of and conformity with the covered provisions;
- (b) shall set out, in its decisions and reports, the findings of fact and law and the rationale behind any findings and conclusions that it makes; and
- (c) should consult regularly with the Parties and provide adequate opportunities for the development of a mutually agreed solution.

ARTICLE 20.13
Terms of Reference

- 1. Unless the Parties agree otherwise within 20 days after the date of establishment of a panel, the terms of reference of the panel shall be to:

- (a) examine, in light of the relevant provisions of this Agreement, the matter referred to in the request for the establishment of a panel under Article 20.7(2);
 - (b) make findings and determinations, together with the reasons therefore, as well as any recommendations, and
 - (c) issue a written report in accordance with Articles 20.17 and 20.18.
2. If the Parties agree on other terms of reference, they shall notify the agreed terms of reference to the panel within the time period specified in paragraph 1.

ARTICLE 20.14 **Rules of Interpretation**

1. The panel shall interpret the covered provisions in accordance with customary rules of interpretation of public international law.
2. The panel may take into account relevant interpretations in reports of panels established under this Agreement and reports of panels and the Appellate Body adopted by the Dispute Settlement Body of the WTO.
3. The findings and determination of the panel cannot add to or diminish the rights and obligations of the Parties provided under this Agreement.

ARTICLE 20.15 **Procedures of the Panel**

1. Unless the Parties otherwise agree, the panel shall follow the model Rules of Procedure set out in Annex 20-A.
2. There shall be no ex parte communications with the panel concerning matters under its consideration.
3. The deliberations of the panel shall be kept confidential.
4. A Party asserting that a measure of the other Party is inconsistent with the provisions of this Agreement, or that the responding Party has otherwise failed to carry out its obligations the Agreement, shall have the burden of establishing such inconsistency. A Party asserting that a measure is justified by an affirmative defence under the Agreement shall have the burden of establishing that the defence applies.
5. The panel shall draft reports and take decisions by consensus. If this is not possible, the panel shall decide by majority vote.

ARTICLE 20.16
Receipt of Information

1. Upon the request of a Party, or on its own initiative, the panel may seek from the Parties relevant information it considers necessary and appropriate. The Parties shall respond promptly and fully to any request by the panel for information.
2. Upon the request of a Party, or on its own initiative, the panel may seek from any source any information it considers appropriate.
3. On request of a Party, or on its own initiative, the panel may, subject to any terms and conditions the Parties agree, seek technical advice or expert opinion from any individual or body that it deems appropriate.
4. Any information, advice or opinion obtained by the panel under this Article shall be made available to the Parties and the Parties may provide comments on that information. Where a panel take the information or technical advice into account in the preparation of its report, it shall also take into account any comments by the Parties on the information or technical advice.

ARTICLE 20.17
Interim Report

1. The panel shall deliver an interim report to the Parties within 90 days after the date of composition of the panel. When the panel considers that this deadline cannot be met, the chairperson of the panel shall notify the Parties in writing, stating the reasons for the delay and the date on which the panel plans to deliver its interim report. Under no circumstances shall the delay exceed 30 days after the deadline. The interim report shall not be made public.
2. The interim report shall contain:
 - (a) a section summarizing the submissions of the Parties;
 - (b) findings of fact;
 - (c) the determination of the panel as to whether:
 - (i) the measure at issue is inconsistent with obligations in this Agreement; or
 - (ii) a Party has otherwise failed to carry out its obligations in this Agreement;
 - (d) any other determination requested in the terms of reference; and

(e) the reasons for the findings and determinations.

3. Each Party may submit to the panel written comments on, or a written request to review precise aspects of, the interim report within 15 days after the date of issuance of the interim report or within another period as the disputing Parties may agree. A Party may comment on the others Party's request within six days of the delivery of the request.

4. After considering any written comments and requests by each Party on the interim report, the panel may modify the interim report and make any further examination it considers appropriate.

ARTICLE 20.18

Final Report

1. The panel shall deliver its final report to the Parties, including any separate opinions on matters not unanimously agree, within 120 days after the date of composition of the panel unless the Parties agree otherwise. When the panel considers that this deadline cannot be met, the chairperson of the panel shall notify the Parties in writing, stating the reasons for the delay and the date on which the panel plans to deliver its final report. Under no circumstances shall the delay exceed 30 days after the deadline unless the Parties agree otherwise.

2. The final report shall include a discussion of any written comments and requests made by the Parties on the interim report. The panel may, in its final report, suggest ways in which the final report could be implemented.

3. The final report shall be made public within 15 days of its delivery to the Parties.

4. No panel shall, either in its interim report or its final report, disclose which panellists are associated with majority or minority opinions.

5. The final report of the panel shall be binding on the Parties.

ARTICLE 20.19

Implementation of the Final Report

1. If in its final report the panel determines that:

(a) the measure at issue is inconsistent with a Party's obligations in this Agreement; or

(b) a Party has otherwise failed to carry out its obligations in this Agreement;

the responding Party shall eliminate the non-conformity.

2. If it is not practicable to comply immediately, the respondent Party shall, no later than 30 days after the delivery of the final report, notify the complaining Party of the reasonable period of time necessary for compliance with the final report and the Parties shall endeavour to agree on the reasonable period of time required for compliance with the final report.

ARTICLE 20.20 **Reasonable Period of Time for Compliance**

1. If the Parties have not agreed on the length of the reasonable period of time within 20 days after the date of receipt of the notification made by the respondent Party in accordance with Article 20.19(2), the complaining Party may request in writing the original panel to determine the length of the reasonable period of time. Such request shall be notified simultaneously to the respondent Party. The 20-day period referred to in this paragraph may be extended by mutual agreement of the Parties.

2. The original panel shall deliver its decision to the Parties within 30 days from the relevant request.

3. The length of the reasonable period of time for compliance with the final report may be extended by mutual agreement of the Parties.

ARTICLE 20.21 **Compliance Review**

1. The respondent Party shall, no later than at the date of expiry of the reasonable period of time, deliver a notification to the complaining Party of any measure that it has taken to comply with the final report along with a description on how the measure ensures compliance.

2. Where the Parties disagree on the existence of measures to comply with the final report, or their consistency with the covered provisions, the complaining Party may request in writing, no later than 20 days after the responding Party's notification under paragraph 1, the original panel to decide on the matter. Such request shall be notified simultaneously to the respondent Party

3. The request shall provide the factual and legal basis for the complaint, including the identification of the specific measures at issue and an indication of why any measures taken by the respondent Party fail to comply with the final report or are otherwise inconsistent with the covered provisions.

4. The panel shall deliver its decision to the Parties within 60 days after the date of the submission of the request.

5. If the panel considers that it cannot provide its compliance report within the time period specified in paragraph 4, it shall inform the Parties in writing of the reasons for the delay together with an estimate of when it will issue its report. The panel shall not exceed an additional period of 30 days.

ARTICLE 20.22

Temporary Remedies in Case of Non-Compliance

1. If:

(a) the respondent Party fails to notify any measure taken to comply with the final report no later than the date of expiry of the reasonable period of time;
or

(b) the respondent Party notifies the complaining Party in writing that it does not intend to comply with the final report, or that it is impracticable to do so within the reasonable period of time determined pursuant to Article 20.20; or

(c) the panel finds, pursuant to Article 20.21, that compliance with the final report has not been achieved or that the measure taken to comply is inconsistent with this Agreement;

the respondent Party shall, on request of the complaining Party, enter into consultations with a view to agreeing on mutually satisfactory compensation.

2. If, in any of the circumstances set out in paragraphs 1 (a) to (c), the complaining Party chooses not to request consultations or the Parties do not agree on compensation within 20 days of entering into consultation on compensation, the complaining Party may deliver a written notification to the respondent Party that it intends to suspend the application of concessions or other obligations under this Agreement.

3. The complaining Party may begin the suspension of concessions or other obligations referred to in the preceding paragraph 20 days after the date when it notified on the respondent Party, unless the respondent Party made a request under paragraph 7.

4. The suspension of concessions or other obligations:

- (a) shall be at a level equivalent to the nullification or impairment that is caused by the failure of the respondent Party to comply with the final report; and
- (b) shall be restricted to benefits accruing to the respondent Party under this Agreement.

5. In considering what concessions or other obligations to suspend in accordance with paragraph 2, the complaining Party shall apply the following principles:

- (a) the complaining Party should first seek to suspend the concessions or other obligations in the same sector or sectors as that affected by the matter that the panel has found to be inconsistent with this Agreement;
- (b) the complaining Party may suspend concessions or other obligations in other sectors, if it considers that it is not practicable or effective to suspend concessions or other obligations in the same sector or sectors. The communication in which it notifies such a decision shall indicate the reasons on which it is based; and
- (c) it shall only suspend concessions or other obligations that are subject to dispute settlement in accordance with Article 20.3.

6. The suspension of concessions or other obligations, or the mutually satisfactory compensation foreseen in paragraph 1, shall be temporary and shall only apply until such time as the responding Party is found to have complied with the final report or until the Parties have reached a mutually agreed solution pursuant to Article 20.27.

7. If the respondent Party considers that the suspension of concessions or other obligations does not comply with paragraphs 4 and 5, that Party may request in writing the original panel to examine the matter no later than 15 days after the date of receipt of the notification referred to in paragraph 2. That request shall be notified simultaneously to the complaining Party. The original panel shall notify to the Parties its decision on the matter no later than 60 days of the receipt of the request from the respondent Party. Concessions or other obligations shall not be suspended until the panel has delivered its decision pursuant to this paragraph. The suspension of concessions or other obligations shall be consistent with this decision.

ARTICLE 20.23

Review of any Measure Taken to Comply After the Adoption of Temporary Remedies

1. Upon the notification by the respondent Party to the complaining Party of the measures taken to comply with the final report panel ruling:
 - (a) in a situation where the right to suspend concessions or other obligations has been exercised by the complaining Party in accordance with Article 20.22, the complaining Party shall terminate the suspension of concessions or other obligations no later than 30 days after the date of receipt of the notification, with the exception of the cases referred to in paragraph 2; or
 - (b) in a situation where necessary compensation has been agreed, the respondent Party may terminate the application of such compensation no later than 30 days after the date of receipt of the notification, with the exception of the cases referred to in paragraph 2.
2. If the Parties do not reach an agreement on whether the measures notified in accordance with paragraph 1 bring the respondent Party into compliance with the covered provisions, within 30 days after the date of receipt of the notification, either Party may request in writing the panel to examine the matter. That request shall be notified simultaneously to the respondent Party.
3. The decision of the panel shall be notified to the Parties no later than 60 days after the date of submission of the request. If the panel decides that the measures notified in accordance with paragraph 1 bring the respondent Party into compliance with the covered provisions the suspension of concessions or other obligations, or the application of the compensation, as the case may be, shall be terminated no later than 15 days after the date of the decision. If the panel decides that the measures notified in accordance with paragraph 1 do not achieve compliance with the final report or are inconsistent with the Agreement, the suspension of concessions or other obligations, or the application of compensation, may continue. If the panel determines that the notified measure achieves only partial compliance with the covered provisions, the level of suspension of benefits or other obligations, or of the compensation, shall be adapted in light of the decision of the panel.

ARTICLE 20.24

Suspension and Termination of Proceedings

1. At the request of both Parties, the panel shall suspend the proceedings for a period agreed by the Parties not exceeding 12 consecutive months from the date of such request.

2. In the event of a suspension of the panel proceedings, the relevant time periods under this Chapter shall be extended by the same period of time for which the proceedings are suspended.
3. The panel shall resume the proceedings before the end of the suspension period at the written request of both Parties or at the end of the suspension period on the written request of a Party.
4. If the work of the panel has been suspended for more than 12 consecutive months, the authority of the panel shall lapse and the panel proceedings shall be terminated.
5. The Parties may agree at any time to terminate the panel proceedings. The Parties shall jointly notify that agreement to the panel.

ARTICLE 20.25 **Choice of Forum**

1. Unless otherwise provided in this Article, this Chapter is without prejudice to the rights of the Parties to have recourse to dispute settlement procedures available under other international trade agreements to which they are both Parties.
2. If a dispute with regard to a particular matter arises under this Agreement and under another international trade agreement to which both Parties are party, including the WTO Agreement, the complaining Party may select the forum in which to settle the dispute.
3. Once a Party has selected the forum and initiated dispute settlement proceedings under this Chapter or under the other international agreement with respect to the particular matter referred to in paragraph 2, the selected forum shall be used to the exclusion of other fora unless the forum selected first fails to make findings on the issues in dispute for jurisdictional or procedural reasons.
4. For the purposes of paragraph 3:
 - (a) dispute settlement proceedings under this Chapter are deemed to be initiated when a Party requests the establishment of a panel in accordance with Article 20.7;
 - (b) dispute settlement proceedings under the WTO Agreement are deemed to be initiated when a Party requests the establishment of a panel in accordance with Article 6 of the DSU; and
 - (c) dispute settlement proceedings under any other agreement are deemed to be initiated in accordance with the relevant provisions of that agreement.

ARTICLE 20.26
Remuneration and Expenses

1. Unless the Parties otherwise agree, the remuneration and expenses of the panel and other expenses associated with the conduct of its proceedings shall be borne in equal parts by both Parties.
2. Each Party shall bear its own expenses and legal costs in the panel proceedings.
3. The Joint Committee shall, at its first meeting, establish the procedure for determining appropriate remuneration for panellists and assistants.

ARTICLE 20.27
Mutually Agreed Solution

1. The Parties may reach a mutually agreed solution at any time with respect to any dispute referred to in Article 20.3.
2. If a mutually agreed solution is reached during the panel proceedings, the Parties shall jointly notify that solution to the chairperson of the panel. Upon such notification, the panel shall be terminated.
3. Each Party shall take any measures necessary to implement the mutually agreed solution within the agreed time period.
4. No later than at the expiry of the agreed time period, the implementing Party shall inform the other Party, in writing, of any measures that it has taken to implement the mutually agreed solution.
5. Any mutually agreed solution reached between the Parties shall be made available to the public. Where a Party has designated information as confidential in the course of determining a mutually agreed solution, that information shall be treated as confidential for the purposes of Article 1.5.

ARTICLE 20.28
Time Periods

1. All time periods laid down in this Chapter shall be counted in calendar days from the day following the act or fact to which they refer, unless otherwise specified in this Chapter.
2. Any time period referred to in this Chapter may be modified by mutual agreement of the Parties. The panel may at any time propose to the Parties to modify any time period, stating the reasons for the proposal.

3. Except as otherwise provided for in this chapter, all time periods laid down in this Chapter shall be cut by half for disputes concerning matters of urgency pursuant to Article 20.9.

ARTICLE 20.29
Annexes

The Joint Committee may modify Annexes 20-A and 20-B.

ANNEX 20-A

RULES OF PROCEDURE FOR THE PANEL

Notifications

1. Any request, notice, written submission or other document of:
 - (a) the panel shall be sent to both Parties at the same time;
 - (b) a Party which is addressed to the panel shall be copied to the other Party at the same time; and
 - (c) a Party which is addressed to the other Party shall be copied to the panel at the same time.
2. Any request, notice, written submission or other document referred to under Rule 1 shall be made by e-mail or, where appropriate, any other means of telecommunication that provides a record of its sending. Unless proven otherwise, such notification shall be deemed to be delivered on the date of its sending.
3. Minor errors of a clerical nature in any request, notice, written submission or other document related to the panel proceeding may be corrected by delivery of a new document clearly indicating the changes. Any such correction shall not affect the timetable for the proceeding. Any disagreement regarding whether or not the correction is of a clerical nature shall be resolved by the panel after consulting the Parties.

Organisational Meeting

4. Unless the Parties agree otherwise, the Parties shall meet with the panel within seven days of the establishment of the panel in order to determine such matters that the Parties or the panel deem appropriate, including:
 - (a) the remuneration and expenses that shall be paid to the panellists and their assistants, in accordance with Rules 24 through 26 and the procedures established pursuant to Article 20.26(3) (Remuneration and Expenses); and
 - (b) the timetable for the proceeding, setting forth, among other things, precise dates for the filing of submissions and the date of the oral hearing.

Timetable

5. Should the panel consider there is a need to modify the timetable provided pursuant to Rule 4(b), it shall inform the Parties in writing of the proposed modification and the reason for it. In cases of urgency in accordance with Article 20.9 (Decision on Urgency) the panel, after consulting the Parties, shall adjust the timetable as appropriate and shall notify the Parties of such adjustment.

Written Submissions

6. Subject to Rule 4, the complaining Party shall deliver its first written submission to the panel no later than 20 days after the date of composition of the panel. The respondent Party shall deliver its first written submission to the panel and to the complaining Party no later than 30 days after the date of delivery of the complaining Party's first written submission, unless the panel decides otherwise.

7. Within 20 days of the conclusion of the oral hearing, each Party may deliver to the panel and the other Party a supplementary written submission responding to any matter that arose during the hearing.

Operation of the Panel

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

9. Except as otherwise provided for, the panel may conduct its activities by any means, including telephone, video conference or other electronic means of communication.

10. Panel deliberations shall be confidential. Only panellists may take part in the deliberations of the panel, but the panel may permit their assistants to be present during its deliberations. The drafting of any decision and report shall remain the exclusive responsibility of the panel and shall not be delegated. The reports of panel shall be drafted without the presence of the Parties and in the light of the information provided and the statements made.

11. Opinions expressed in the panel report by individual panellists shall be anonymous.

Hearings

12. Based on the timetable agreed pursuant to Rule 4, after consulting with the Parties and the other panellists, the chairperson of the panel shall notify the Parties time and venue of the oral hearing.

13. Unless the Parties agree otherwise, the oral hearing shall be hosted by the responding Party. In duly justified circumstances and at the request of a Party, the panel may decide to hold a virtual or hybrid hearing and make appropriate arrangements, taking into account the rights of due process and the need to ensure transparency, after consulting both Parties.

14. The panel may convene additional oral hearings if the Parties so agree.

15. All panellists shall be present during the entirety of the oral hearing.

16. Unless the Parties agree otherwise, the following persons may attend the oral hearing:

- (a) representatives and advisers of a Party; and
- (b) assistants, interpreters and other persons whose presence is required by the panel.

17. The oral hearing shall be conducted by the panel in a manner ensuring that the complaining Party and the respondent Party are afforded equal time to present their case. The panel shall, as a general rule, conduct the hearing in the following manner:

- (a) Argument
 - (i) argument of the complaining Party;
 - (ii) argument of the respondent Party;
- (b) Rebuttal Argument
 - (i) the reply of the complaining Party;
 - (ii) the counter-reply of the respondent Party;
- (c) Closing Statement
 - (i) closing statement of the complaining Party; and
 - (ii) closing statement of the respondent Party.

18. The chairperson may set time limits for oral arguments to ensure that each Party is afforded equal time.

Written Questions

19. The panel may direct written questions to one or both Parties at any time during the proceedings. In the event that the panel addresses questions to one Party only, the panel shall provide a copy of the written questions to the other Party. A Party to whom the panel addresses a written question shall deliver a written reply to the panel and the other Party in accordance with the timetable established by the panel.

20. Each Party shall be given the opportunity to provide written comments on the response of the other Party within the timetable established by the panel.

Confidentiality

21. Each Party shall treat as confidential information submitted to the panel by the other Party which that Party has designated as confidential for the purposes of Article 1.5 (Confidential Information).

22. Where a Party designates as confidential its written submissions to the panel, it shall provide the panel and the other Party with a non-confidential summary, no later than 10 days after the date of request, of the information contained in its written submissions that may be disclosed to the public. Nothing in these Rules shall prevent a Party from disclosing statements of its own positions to the public to the extent that, when making reference to information submitted by the other Party, it does not disclose any information designated by the other Party as confidential.

Working Language

23. The working language of the panel proceedings, including for written submissions, oral arguments or presentations, the report of the panel and all written and oral communications between the Parties and with the panel, shall be English.

Expenses

24. The panel shall keep a record and render a final account of all general expenses incurred in connection with the proceedings, including those paid to its assistants.

25. Each panellist may hire one assistant to provide research, translation or interpretation support, unless a panellist requires an additional assistant and the disputing Parties agree that, due to exceptional circumstances, the panellist should be permitted to hire an additional assistant.

26. Unless the Parties agree otherwise, the total remuneration for each panellist's assistant shall not exceed 50 per cent of the remuneration of that panellist.

Ex Parte Contacts

27. The panel shall not meet or contact a Party in the absence of the other Party.
28. No Party shall meet or contact any panellist in relation to the dispute in the absence of the other Party and other panellists.
29. No panellist shall meet or contact a Party in the absence of the other Party and other panellists.

ANNEX 20-B

CODE OF CONDUCT FOR PANELLISTS AND OTHERS ENGAGED IN DISPUTE SETTLEMENT PROCEEDINGS UNDER THIS AGREEMENT¹

Definitions

1. For the purposes of this Annex:

assistant means a person who, under the terms of appointment of a panellist, conducts research or provides support for the panellist, works under the direction and control of a panellist to assist with case-specific task;

candidate means a person who is under consideration for selection as a panellist;

panellist means a member of a panel established under Article 20.8 (Establishment of a Panel);

proceeding, unless otherwise specified, means the proceeding of a panel under this Chapter; and

staff, in respect of a panellist, means persons under the direction and control of the panellist, other than assistants.

Responsibilities to the Process

2. In order to preserve the integrity and impartiality of the dispute settlement process, each candidate and panellist shall:

- (a) avoid impropriety or the appearance of impropriety;
- (b) be independent and impartial;
- (c) avoid direct or indirect conflicts of interest; and
- (d) observe high standards of conduct.

Disclosure Obligations

3. Prior to confirmation of their selection as a panellist under this Agreement, a candidate shall disclose any interest, relationship or matter that is likely to affect their independence or impartiality or that might reasonably create an appearance of

¹ For greater certainty, Annex 20-B, Code of Conduct for Panellists and Others Engaged in Dispute Settlement Proceedings Under this Agreement, is applicable for the purpose of Article 20.6 (Good Offices, Conciliation or Mediation), unless otherwise provided by the instruments of good offices, conciliation and mediation.

impropriety or bias in the proceeding. To this end, a candidate shall make all reasonable efforts to become aware of any such interests, relationships and matters.

4. Once selected, a panellist shall continue to make all reasonable efforts to become aware of any interests, relationships and matters referred to in paragraph 3 and shall disclose them by communicating them in writing to the Parties for their consideration. The obligation to disclose is a continuing duty, which requires a panellist to disclose any such interests, relationships and matters that may arise during any stage of the proceeding.

Performance of Duties by Panellists

5. A panellist shall comply with the provisions of Chapter 20 (Dispute Settlement) and its Annexes.

6. On selection, a panellist shall be available to perform and shall perform their duties thoroughly and expeditiously throughout the course of the proceeding, and with fairness and diligence.

7. A panellist shall not deny other panellists the opportunity to participate in all aspects of the proceeding.

8. A panellist shall consider only those issues raised in the proceeding and necessary to make a decision and shall not delegate the duty to decide to any other person.

9. A panellist shall take all appropriate steps to ensure that the panellist's assistant and staff are aware of, and comply with, paragraphs 2, 3, 4, 20, 21, 22 and 23 of this Annex.

10. A panellist shall not engage in ex parte contacts concerning the proceeding.

11. A panellist shall not communicate matters concerning actual or potential violations of this Annex by another panellist unless the communication is to both Parties or is necessary to ascertain whether that panellist has violated or may violate this Annex.

12. Each panellist shall keep a record and render a final account of the time devoted to the panel proceedings and of their expenses, as well as the time and expenses of their assistants.

Independence and Impartiality of Panellists

13. A panellist shall act in a fair manner.

14. A panellist shall not be influenced by self-interest, outside pressure, political considerations, public clamour, loyalty to a Party or fear of criticism.

15. A panellist shall not, directly or indirectly, incur any obligation or accept any benefit that would in any way interfere, or appear to interfere, with the proper performance of the panellist's duties.

16. A panellist shall not use his or her position on the panel to advance any personal or private interests. A panellist shall avoid actions that may create the impression that others are in a special position to influence the panellist. A panellist shall make every effort to prevent or discourage others from representing themselves as being in such a position.

17. A panellist shall not allow past or existing financial, business, professional, family or social relationships or responsibilities to influence the panellist's conduct or judgment.

18. A panellist shall avoid entering into any relationship, or acquiring any financial interest, that is likely to affect the panellist's impartiality or that might reasonably create an appearance of impropriety or bias.

Duties in Certain Situations

19. A former panellist shall avoid actions that may create the appearance that the panellist was biased in carrying out the panellist's duties or would benefit from the decision or report of the panel.

Maintenance of Confidentiality

20. A panellist or former panellist shall not at any time disclose or use any confidential or non-public information concerning the proceeding or acquired during the proceeding except for the purposes of the proceeding and shall not, in any case, disclose or use any such information to gain personal advantage, or advantage for others, or to affect adversely the interest of others.

21. A panellist shall not disclose a panel report, or parts thereof, prior to its publication.

22. A panellist or former panellist shall not at any time disclose the deliberations of a panel, or any panellist's view, except as required by legal or constitutional requirements.

23. A panellist or former panellist shall not at any time disclose which panellist's are associated with majority or minority opinions in a proceeding.

24. A panellist shall not make a public statement regarding the panel proceeding.

CHAPTER 21

EXCEPTIONS

ARTICLE 21.1

General Exceptions

1. For the purposes of Chapter 2 (Trade in Goods), Chapter 3 (Rules of Origin), Chapter 4 (Customs Procedures and Trade Facilitation), Chapter 6 (Sanitary and Phytosanitary Measures), Chapter 7 (Technical Barriers to Trade), and Chapter 10 (Digital Trade), Article XX of the GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement, *mutatis mutandis*.

2. For the purposes of Chapter 9 (Trade in Services) and Chapter 10 (Digital Trade), Article XIV of the GATS, including its footnotes, is incorporated into and made part of this Agreement, *mutatis mutandis*.

3. For the purposes of this Agreement, subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between the Parties where like conditions prevail, or a disguised restriction on trade in goods or services and investment, nothing in this Agreement shall be construed to prevent the adoption or enforcement by a Party of measures necessary to protect national works or specific sites of historical or archaeological value, or to support creative arts¹ of national value.

ARTICLE 21.2

Security Exceptions

Nothing in this Agreement shall be construed:

- (a) to require any Party to furnish any information, the disclosure of which it considers contrary to its essential security interests; or

¹ “Creative arts” include ngā toi Māori (Māori arts), the performing arts – including theatre, dance, and music, haka (traditional Māori posture dance), waiata (song or chant) – visual arts and craft such as painting, sculpture, whakairo (carving), raranga (weaving), and tā moko (traditional Māori tattoo), literature, film and video, language arts, creative online content, indigenous traditional practice and contemporary cultural expression, and digital interactive media and hybrid art work, including those that use new technologies to transcend discrete art form divisions. The term encompasses those activities involved in the presentation, execution, and interpretation of the arts; and the study and technical development of these art forms and activities.

- (b) to prevent any Party from taking any action which it considers necessary for the protection of its essential security interests:
 - (i) relating to fissionable and fusionable materials or the materials from which they are derived;
 - (ii) relating to the traffic in arms, ammunition and implements of war and to such traffic in other goods and materials as is carried on directly or indirectly for the purpose of supplying a military establishment;
 - (iii) relating to the supply of services as carried out directly or indirectly for the purpose of provisioning a military establishment;
 - (iv) taken in time of war or other emergency in international relations;
or
- (c) to prevent any Party from taking any action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.

ARTICLE 21.3 **Taxation**

1. For the purposes of this Article:

designated authorities means:

- (a) for New Zealand, the Commissioner of Inland Revenue or an authorised representative of the Commissioner;
- (b) for the United Arab Emirates, the Ministry of Finance or the authority assigned by the Ministry of Finance;

or any successor of these designated authorities as notified in writing to the other Party;

tax convention means a convention for the avoidance of double taxation or other international taxation agreement or arrangement; and

taxes and **taxation measures** include excise duties, but do not include:

- (a) a “customs duty” as defined in Article 1.3 (General Definitions - Definition of Customs Duty); or

- (b) the measures listed in subparagraphs (b) and (c) of that definition.
2. Except as provided in this Article, nothing in this Agreement shall apply to taxation measures.
 3. Nothing in this Agreement shall affect the rights and obligations of either Party under any tax convention. In the event of any inconsistency between this Agreement and any such tax convention, that convention shall prevail to the extent of the inconsistency.
 4. In the case of a tax convention between or including the Parties, if an issue arises as to whether any inconsistency exists between this Agreement and the tax convention, the issue shall be referred to the designated authorities of the Parties. The designated authorities shall determine the existence and the extent of such inconsistency. A determination made under this paragraph by the designated authorities shall be binding.
 5. For greater certainty, advantages accorded by a Party pursuant to a tax convention are not subject to any most-favoured nation obligation.
 6. This Agreement shall apply to taxation measures only to the same extent as does Article III of the GATT 1994.
 7. For greater certainty, nothing in this Article shall prevent the adoption or enforcement of any new taxation measure aimed at ensuring the equitable or effective imposition of or collection of taxes, including any taxation measure that differentiates between persons based on their place of residence for tax purposes, provided that the taxation measure does not arbitrarily discriminate between persons, goods or services of the other Party.

ARTICLE 21.4
Tiriti o Waitangi / Treaty of Waitangi

1. Provided that such measures are not used as a means of arbitrary or unjustified discrimination against persons of the other Party or as a disguised restriction on trade in goods, trade in services, and investment, nothing in this Agreement shall preclude the adoption by New Zealand of measures it deems necessary to accord more favourable treatment to Māori in respect of matters covered by this Agreement, including in fulfilment of its obligations under te Tiriti o Waitangi / the Treaty of Waitangi.
2. The Parties agree that the interpretation of te Tiriti o Waitangi / the Treaty of Waitangi, including as to the nature of the rights and obligations arising under it, shall not be subject to the dispute settlement provisions of this Agreement. Chapter 20 (Dispute Settlement) shall otherwise apply to this Article. A panel established under Article 20.8

(Establishment of a Panel) may be requested by the other Party to determine only whether any measure (referred to in paragraph 1) is inconsistent with its rights under this Agreement.

ARTICLE 21.5

Restrictions to Safeguard the Balance of Payments

1. Where a Party is in serious balance of payments and external financial difficulties or under threat thereof, it may:
 - (a) in the case of trade in goods, in accordance with GATT 1994 and the Understanding on the Balance-of-Payments Provisions of the GATT 1994 in Annex 1A to the WTO Agreement, adopt restrictive import measures;
 - (b) in the case of trade in services, adopt or maintain restrictions on trade in services on which it has undertaken commitments, including on payments or transfers for transactions related to such commitments.
2. Any restrictions adopted or maintained under paragraph 1(b) shall:
 - (a) be applied on a non-discriminatory basis such that the other Party is treated no less favourably than any non-Party;
 - (b) be consistent with the Articles of Agreement of the International Monetary Fund;
 - (c) avoid unnecessary damage to the commercial, economic and financial interests of the other Party;
 - (d) not exceed those necessary to deal with the circumstances described in paragraph 1(b); and
 - (e) be temporary and be phased out progressively as the situations specified in paragraph 1(b) improve.
3. A Party adopting or maintaining any restrictions under paragraph 1 shall:
 - (a) promptly notify, in writing, the other Party of the measures, including any changes therein; and
 - (b) upon the request of the other Party, promptly commence consultations with the other Party in order to review the measures adopted or maintained by it.

CHAPTER 22

FINAL PROVISIONS

ARTICLE 22.1

Annexes, Side Letters, and Footnotes

The Annexes, Side Letters, and Footnotes to this Agreement shall constitute an integral part of this Agreement.

ARTICLE 22.2

Amendments

The Parties may agree, in writing, to amend this Agreement. Any amendment shall enter into force 60 days after the date on which the Parties have notified each other in writing, through diplomatic channels, confirming they have completed their respective domestic procedures necessary for entry into force. The Parties may agree on another date for entry into force of the amendment.

ARTICLE 22.3

Accession

Any State, group of States, or separate customs territory may accede to this Agreement subject to such terms and conditions as may be agreed between the State, group of States, or separate customs territory and the Parties and following approval in accordance with the applicable domestic procedures of each Party and acceding State or separate customs territory.

ARTICLE 22.4

Termination

1. This Agreement shall remain in force unless terminated pursuant to paragraph 2.
2. A Party may notify the other Party of its intention to terminate this Agreement. The termination of this Agreement shall take effect six months after the date of the delivery of the notification, unless the Parties agree otherwise.

ARTICLE 22.5
Entry into Force

This Agreement shall enter into force 60 days after the date on which the Parties have notified each other in writing, through diplomatic channels, confirming that they have completed their respective domestic procedures necessary for the entry into force of this Agreement. The Parties may agree on another date of entry into force of this Agreement.

ARTICLE 22.6
Authentic Texts

This Agreement is done in duplicate in Arabic and English languages. The English and Arabic texts of this Agreement are equally authentic. In the event of any divergence between these texts, the English text shall prevail.

IN WITNESS WHEREOF, the undersigned, being duly authorised by their respective Governments, have signed this Agreement.

Done at Abu Dhabi, this day of January 2025.

*For the Government of
New Zealand*

*For the Government of the
United Arab Emirates*

Hon Todd McClay
Minister for Trade

H.E. Dr. Thani bin Ahmed Al Zeyouidi
Minister of State for Foreign Trade