

**ANNEX 4A**  
**REMANUFACTURED GOODS**

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

|        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
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|        | not fitted with filters - Parts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 841989 | Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric. - Other machinery, plant and equipment : Other |
| 842619 | Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.<br>- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers: Other                                                                                                                                                                                                                                                                                          |
| 843120 | Parts suitable for use solely or principally with the machinery of heading 84.27                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 843149 | Parts suitable for use solely or principally with the machinery of heading 84.26, 84.29 or 84.30 : Other                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 848120 | Valves for oleohydraulic or pneumatic transmissions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 848140 | Safety or relief valves                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 848180 | Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves: Other appliances                                                                                                                                                                                                                                                                                                                                                                      |
| 848190 | Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves: Parts                                                                                                                                                                                                                                                                                                                                                                                 |
| 848310 | Transmission shafts (including cam shafts and crank shafts) and cranks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 848330 | Bearing housings, not incorporating ball or roller bearings; plain shaft bearings                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 848340 | Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters                                                                                                                                                                                                                                                                                                                                                    |
| 848350 | Flywheels and pulleys, including pulley blocks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 848360 | Clutches and shaft couplings (including universal joints)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 848390 | Toothed wheels, chain sprockets and other transmission elements presented separately; parts                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 848610 | Machines and apparatus for the manufacture of boules or wafers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 848620 | Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 850211 | Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) : Of an output not exceeding 75 kVA                                                                                                                                                                                                                                                                                                                                                                                                               |
| 850212 | Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) : Of an output exceeding 75 kVA but not exceeding 375 kVA                                                                                                                                                                                                                                                                                                                                                                                         |

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| 850213 | Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) : Of an output exceeding 375 kVA                                                                                                                                                                                                                                    |
| 850220 | Generating sets with spark-ignition internal combustion piston engines                                                                                                                                                                                                                                                                                                           |
| 850300 | Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.                                                                                                                                                                                                                                                                                        |
| 851140 | Starter motors and dual purpose starter-generators                                                                                                                                                                                                                                                                                                                               |
| 851150 | Other generators                                                                                                                                                                                                                                                                                                                                                                 |
| 852610 | Radar apparatus                                                                                                                                                                                                                                                                                                                                                                  |
| 853710 | Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17. - For a voltage not exceeding 1,000 V |
| 854231 | Electronic integrated circuits : Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits                                                                                                                                                                                         |
| 854232 | Electronic integrated circuits : Memories                                                                                                                                                                                                                                                                                                                                        |
| 854233 | Electronic integrated circuits : Amplifiers                                                                                                                                                                                                                                                                                                                                      |
| 854239 | Electronic integrated circuits : Other                                                                                                                                                                                                                                                                                                                                           |
| 870830 | Brakes and servo-brakes; parts thereof                                                                                                                                                                                                                                                                                                                                           |
| 870840 | Gear boxes and parts thereof                                                                                                                                                                                                                                                                                                                                                     |
| 870850 | Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof                                                                                                                                                                                                                                                  |
| 870870 | Road wheels and parts and accessories thereof                                                                                                                                                                                                                                                                                                                                    |
| 870880 | Suspension systems and parts thereof (including shock absorbers)                                                                                                                                                                                                                                                                                                                 |
| 870891 | Radiators and parts thereof                                                                                                                                                                                                                                                                                                                                                      |
| 870892 | Silencers (mufflers) and exhaust pipes; parts thereof                                                                                                                                                                                                                                                                                                                            |
| 870893 | Clutches and parts thereof                                                                                                                                                                                                                                                                                                                                                       |
| 870894 | Steering wheels, steering columns and steering boxes; parts thereof                                                                                                                                                                                                                                                                                                              |
| 870895 | Safety airbags with inflator system; parts thereof                                                                                                                                                                                                                                                                                                                               |
| 870899 | Parts and accessories of the motor vehicles of headings 87.01 to 87.05. - Other parts and accessories: Other                                                                                                                                                                                                                                                                     |
| 903149 | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors. - Other optical instruments and appliances : Other                                                                                                                                                                                          |

**ANNEX 4B**  
**PRODUCT SPECIFIC RULES SCHEDULE**

General Notes

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

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

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

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

| HS 2012     |                                                                                                                                                                                           | Product Specific Rule 2012 |
|-------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| <b>01</b>   | <b>CHAPTER 1<br/>LIVE ANIMALS</b>                                                                                                                                                         |                            |
| <b>0101</b> | <b>Live horses, asses, mules and hinnies:</b>                                                                                                                                             |                            |
| 010121      | -- Pure-bred breeding animals                                                                                                                                                             | CC                         |
| 010129      | -- Other                                                                                                                                                                                  | CC                         |
| 010130      | -- Asses                                                                                                                                                                                  | CC                         |
| 010190      | -- Other                                                                                                                                                                                  | CC                         |
| <b>0102</b> | <b>Live bovine animals:</b>                                                                                                                                                               |                            |
| 010221      | -- Pure-bred breeding animals                                                                                                                                                             | CC                         |
| 010229      | -- Other                                                                                                                                                                                  | CC                         |
| 010231      | -- Pure-bred breeding animals                                                                                                                                                             | CC                         |
| 010239      | -- Other                                                                                                                                                                                  | CC                         |
| 010290      | -- Other                                                                                                                                                                                  | CC                         |
| <b>0103</b> | <b>Live swine:</b>                                                                                                                                                                        |                            |
| 010310      | -- Pure-bred breeding animals                                                                                                                                                             | CC                         |
| 010391      | -- Weighing less than 50 kg                                                                                                                                                               | CC                         |
| 010392      | -- Weighing 50 kg or more                                                                                                                                                                 | CC                         |
| <b>0104</b> | <b>Live sheep and goats:</b>                                                                                                                                                              |                            |
| 010410      | -- Sheep                                                                                                                                                                                  | CC                         |
| 010420      | -- Goats                                                                                                                                                                                  | CC                         |
| <b>0105</b> | <b>Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls:</b>                                                                      |                            |
| 010511      | -- Fowls of the species Gallus domesticus                                                                                                                                                 | CC                         |
| 010512      | -- Turkeys                                                                                                                                                                                | CC                         |
| 010513      | -- Ducks                                                                                                                                                                                  | CC                         |
| 010514      | -- Geese                                                                                                                                                                                  | CC                         |
| 010515      | -- Guinea fowls                                                                                                                                                                           | CC                         |
| 010594      | -- Fowls of the species Gallus domesticus                                                                                                                                                 | CC                         |
| 010599      | -- Other                                                                                                                                                                                  | CC                         |
| <b>0106</b> | <b>Other live animals:</b>                                                                                                                                                                |                            |
| 010611      | -- Primates                                                                                                                                                                               | CC                         |
| 010612      | -- 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) | CC                         |
| 010613      | -- Camels and other camelids (Camelidae)                                                                                                                                                  | CC                         |
| 010614      | -- Rabbits and hares                                                                                                                                                                      | CC                         |
| 010619      | -- Other                                                                                                                                                                                  | CC                         |
| 010620      | -- Reptiles (including snakes and turtles)                                                                                                                                                | CC                         |
| 010631      | -- Birds of prey                                                                                                                                                                          | CC                         |
| 010632      | -- Psittaciformes (including parrots, parakeets, macaws and cockatoos)                                                                                                                    | CC                         |
| 010633      | -- Ostriches; emus (Dromaius novaehollandiae)                                                                                                                                             | CC                         |
| 010639      | -- Other                                                                                                                                                                                  | CC                         |
| 010641      | -- Bees                                                                                                                                                                                   | CC                         |
| 010649      | -- Other                                                                                                                                                                                  | CC                         |

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|-------------|------------------------------------------------------------------------------------------------------------------------|----|
| 010690      | – Other                                                                                                                | CC |
| <b>02</b>   | <b>CHAPTER 2</b><br><b>MEAT AND EDIBLE MEAT OFFAL</b>                                                                  |    |
| <b>0201</b> | <b>Meat of bovine animals, fresh or chilled:</b>                                                                       |    |
| 020110      | – Carcasses and half-carcasses                                                                                         | WO |
| 020120      | – Other cuts with bone in                                                                                              | WO |
| 020130      | – Boneless                                                                                                             | WO |
| <b>0202</b> | <b>Meat of bovine animals, frozen:</b>                                                                                 |    |
| 020210      | – Carcasses and half-carcasses                                                                                         | WO |
| 020220      | – Other cuts with bone in                                                                                              | WO |
| 020230      | – Boneless                                                                                                             | WO |
| <b>0203</b> | <b>Meat of swine, fresh, chilled or frozen:</b>                                                                        |    |
| 020311      | – – Carcasses and half-carcasses                                                                                       | WO |
| 020312      | – – Hams, shoulders and cuts thereof, with bone in                                                                     | WO |
| 020319      | – – Other                                                                                                              | WO |
| 020321      | – – Carcasses and half-carcasses                                                                                       | WO |
| 020322      | – – Hams, shoulders and cuts thereof, with bone in                                                                     | WO |
| 020329      | – – Other                                                                                                              | WO |
| <b>0204</b> | <b>Meat of sheep or goats, fresh, chilled or frozen:</b>                                                               |    |
| 020410      | – Carcasses and half-carcasses of lamb, fresh or chilled                                                               | WO |
| 020421      | – – Carcasses and half-carcasses                                                                                       | WO |
| 020422      | – – Other cuts with bone in                                                                                            | WO |
| 020423      | – – Boneless                                                                                                           | WO |
| 020430      | – Carcasses and half-carcasses of lamb, frozen                                                                         | WO |
| 020441      | – – Carcasses and half-carcasses                                                                                       | WO |
| 020442      | – – Other cuts with bone in                                                                                            | WO |
| 020443      | – – Boneless                                                                                                           | WO |
| 020450      | – Meat of goats                                                                                                        | WO |
| 020500      | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen                                                      | WO |
| <b>0206</b> | <b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:</b> |    |
| 020610      | – Of bovine animals, fresh or chilled                                                                                  | WO |
| 020621      | – – Tongues                                                                                                            | WO |
| 020622      | – – Livers                                                                                                             | WO |
| 020629      | – – Other                                                                                                              | WO |
| 020630      | – Of swine, fresh or chilled                                                                                           | WO |
| 020641      | – – Livers                                                                                                             | WO |
| 020649      | – – Other                                                                                                              | WO |
| 020680      | – Other, fresh or chilled                                                                                              | WO |
| 020690      | – Other, frozen                                                                                                        | WO |
| <b>0207</b> | <b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen:</b>                               |    |
| 020711      | – – Not cut in pieces, fresh or chilled                                                                                | WO |
| 020712      | – – Not cut in pieces, frozen                                                                                          | WO |
| 020713      | – – Cuts and offal, fresh or chilled                                                                                   | WO |
| 020714      | – – Cuts and offal, frozen:                                                                                            | WO |
| 020724      | – – Not cut in pieces, fresh or chilled                                                                                | WO |

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|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| 020725      | -- Not cut in pieces, frozen                                                                                                                                                                                              | WO |
| 020726      | -- Cuts and offal, fresh or chilled                                                                                                                                                                                       | WO |
| 020727      | -- Cuts and offal, frozen:                                                                                                                                                                                                | WO |
| 020741      | -- Not cut in pieces, fresh or chilled                                                                                                                                                                                    | WO |
| 020742      | -- Not cut in pieces, frozen                                                                                                                                                                                              | WO |
| 020743      | -- Fatty livers, fresh or chilled                                                                                                                                                                                         | WO |
| 020744      | -- Other, fresh or chilled                                                                                                                                                                                                | WO |
| 020745      | -- Other, frozen:                                                                                                                                                                                                         | WO |
| 020751      | -- Not cut in pieces, fresh or chilled                                                                                                                                                                                    | WO |
| 020752      | -- Not cut in pieces, frozen                                                                                                                                                                                              | WO |
| 020753      | -- Fatty livers, fresh or chilled                                                                                                                                                                                         | WO |
| 020754      | -- Other, fresh or chilled                                                                                                                                                                                                | WO |
| 020755      | -- Other, frozen:                                                                                                                                                                                                         | WO |
| 020760      | -- Of guinea fowls:                                                                                                                                                                                                       | WO |
| <b>0208</b> | <b>Other meat and edible meat offal, fresh, chilled or frozen:</b>                                                                                                                                                        |    |
| 020810      | -- Of rabbits or hares                                                                                                                                                                                                    | WO |
| 020830      | -- Of primates                                                                                                                                                                                                            | WO |
| 020840      | -- Of whales, dolphins and porpoises (mammals of the order of Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)                     | WO |
| 020850      | -- Of reptiles (including snakes and turtles)                                                                                                                                                                             | WO |
| 020860      | -- Of camels and other camelids (Camelidae)                                                                                                                                                                               | WO |
| 020890      | -- Other                                                                                                                                                                                                                  | WO |
| 020910      | -- Of pigs                                                                                                                                                                                                                | WO |
| 020990      | -- Other                                                                                                                                                                                                                  | WO |
| <b>0210</b> | <b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:</b>                                                                                                      |    |
| 021011      | -- Hams, shoulders and cuts thereof, with bone in                                                                                                                                                                         | WO |
| 021012      | -- Bellies (streaky) and cuts thereof                                                                                                                                                                                     | WO |
| 021019      | -- Other                                                                                                                                                                                                                  | WO |
| 021020      | -- Meat of bovine animals                                                                                                                                                                                                 | WO |
| 021091      | -- Of primates                                                                                                                                                                                                            | WO |
| 021092      | -- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)                        | WO |
| 021093      | -- Of reptiles (including snakes and turtles)                                                                                                                                                                             | WO |
| 021099      | -- Other:                                                                                                                                                                                                                 | WO |
| <b>03</b>   | <b>CHAPTER 3<br/>FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES</b>                                                                                                                                       |    |
| <b>0301</b> | <b>Live fish:</b>                                                                                                                                                                                                         |    |
| 030111      | -- Freshwater                                                                                                                                                                                                             | CC |
| 030119      | -- Other                                                                                                                                                                                                                  | CC |
| 030191      | -- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ) | CC |

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|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| 030192      | -- Eels ( <i>Anguilla</i> spp.)                                                                                                                                                                                                         | CC |
| 030193      | -- 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> )                                                | CC |
| 030194      | -- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )                                                                                                                                            | CC |
| 030195      | -- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )                                                                                                                                                                                   | CC |
| 030199      | -- Other                                                                                                                                                                                                                                | CC |
| <b>0302</b> | <b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04:</b>                                                                                                                                             |    |
| 030211      | -- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )               | CC |
| 030213      | -- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ) | CC |
| 030214      | -- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )                                                                                                                                                      | CC |
| 030219      | -- Other                                                                                                                                                                                                                                | CC |
| 030221      | -- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )                                                                                                                  | CC |
| 030222      | -- Plaice ( <i>Pleuronectes platessa</i> )                                                                                                                                                                                              | CC |
| 030223      | -- Sole ( <i>Solea</i> spp.)                                                                                                                                                                                                            | CC |
| 030224      | -- Turbots ( <i>Psetta maxima</i> )                                                                                                                                                                                                     | CC |
| 030229      | -- Other                                                                                                                                                                                                                                | CC |
| 030231      | -- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )                                                                                                                                                                             | CC |
| 030232      | -- Yellowfin tunas ( <i>Thunnus albacares</i> )                                                                                                                                                                                         | CC |
| 030233      | -- Skipjack or stripe-bellied bonito                                                                                                                                                                                                    | CC |
| 030234      | -- Bigeye tunas ( <i>Thunnus obesus</i> )                                                                                                                                                                                               | CC |
| 030235      | -- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )                                                                                                                                            | CC |
| 030236      | -- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )                                                                                                                                                                                   | CC |
| 030239      | -- Other                                                                                                                                                                                                                                | CC |
| 030241      | -- Herrings ( <i>Clupea harengus</i> , <i>Culpea pallasii</i> )                                                                                                                                                                         | CC |
| 030242      | -- Anchovies ( <i>Engraulis</i> spp.)                                                                                                                                                                                                   | CC |
| 030243      | -- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )                                                                                 | CC |
| 030244      | -- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )                                                                                                                                       | CC |
| 030245      | -- Jack and horse mackerel ( <i>Trachurus</i> spp.)                                                                                                                                                                                     | CC |
| 030246      | -- Cobia ( <i>Rachycentron canadum</i> )                                                                                                                                                                                                | CC |
| 030247      | -- Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                                                                                 | CC |
| 030251      | -- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )                                                                                                                                                         | CC |
| 030252      | -- Haddock ( <i>Melanogrammus aeglefinus</i> )                                                                                                                                                                                          | CC |
| 030253      | -- Coalfish ( <i>Pollachius virens</i> )                                                                                                                                                                                                | CC |
| 030254      | -- Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)                                                                                                                                                                                | CC |
| 030255      | -- Alaska Pollack ( <i>Theragra chalcogramma</i> )                                                                                                                                                                                      | CC |

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| 030256      | -- Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )                                                                                                                                   | CC |
| 030259      | -- Other                                                                                                                                                                                                                  | CC |
| 030271      | -- Tilapias ( <i>Oreochromis</i> spp.)                                                                                                                                                                                    | CC |
| 030272      | -- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)                                                                                                                      | CC |
| 030273      | -- 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> )                                  | CC |
| 030274      | -- Eels ( <i>Anguilla</i> spp.)                                                                                                                                                                                           | CC |
| 030279      | -- Other                                                                                                                                                                                                                  | CC |
| 030281      | -- Dogfish and other sharks                                                                                                                                                                                               | CC |
| 030282      | -- Rays and skates ( <i>Rajidae</i> )                                                                                                                                                                                     | CC |
| 030283      | -- Toothfish ( <i>Dissostichus</i> spp.)                                                                                                                                                                                  | CC |
| 030284      | -- Seabass ( <i>Dicentrarchus</i> spp.)                                                                                                                                                                                   | CC |
| 030285      | -- Seabream ( <i>Sparidae</i> )                                                                                                                                                                                           | CC |
| 030289      | -- Other:                                                                                                                                                                                                                 | CC |
| 030290      | -- Livers and roes                                                                                                                                                                                                        | CC |
| <b>0303</b> | <b>Fish, frozen, excluding fish fillets and other fish meat of heading 03.04:</b>                                                                                                                                         |    |
| 030311      | -- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )                                                                                                                                                              | CC |
| 030312      | -- Other Pacific salmon ( <i>Oncorhynchus goroscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )          | CC |
| 030313      | -- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )                                                                                                                                        | CC |
| 030314      | -- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ) | CC |
| 030319      | -- Other                                                                                                                                                                                                                  | CC |
| 030323      | -- Tilapias ( <i>Oreochromis</i> spp.)                                                                                                                                                                                    | CC |
| 030324      | -- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)                                                                                                                      | CC |
| 030325      | -- 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> )                                  | CC |
| 030326      | -- Eels ( <i>Anguilla</i> spp.)                                                                                                                                                                                           | CC |
| 030329      | -- Other                                                                                                                                                                                                                  | CC |
| 030331      | -- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )                                                                                                    | CC |
| 030332      | -- Plaice ( <i>Pleuronectes platessa</i> )                                                                                                                                                                                | CC |
| 030333      | -- Sole ( <i>Solea</i> spp.)                                                                                                                                                                                              | CC |
| 030334      | -- Turbots ( <i>Psetta maxima</i> )                                                                                                                                                                                       | CC |
| 030339      | -- Other                                                                                                                                                                                                                  | CC |
| 030341      | -- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )                                                                                                                                                               | CC |
| 030342      | -- Yellowfin tunas ( <i>Thunnus albacares</i> )                                                                                                                                                                           | CC |
| 030343      | -- Skipjack or stripe-bellied bonito                                                                                                                                                                                      | CC |

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| 030344      | -- Bigeye tunas ( <i>Thunnus obesus</i> )                                                                                                                                                                                                                                                                               | CC            |
| 030345      | -- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )                                                                                                                                                                                                                            | CC            |
| 030346      | -- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )                                                                                                                                                                                                                                                                   | CC            |
| 030349      | -- Other                                                                                                                                                                                                                                                                                                                | CC            |
| 030351      | -- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )                                                                                                                                                                                                                                                         | CC            |
| 030353      | -- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )                                                                                                                                                                 | CC            |
| 030354      | -- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )                                                                                                                                                                                                                       | CC            |
| 030355      | -- Jack and horse mackerel ( <i>Trachurus</i> spp.)                                                                                                                                                                                                                                                                     | CC            |
| 030356      | -- Cobia ( <i>Rachycentron canadum</i> )                                                                                                                                                                                                                                                                                | CC            |
| 030357      | -- Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                                                                                                                                                                 | CC            |
| 030363      | -- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )                                                                                                                                                                                                                                         | CC            |
| 030364      | -- Haddock ( <i>Melanogrammus aeglefinus</i> )                                                                                                                                                                                                                                                                          | CC            |
| 030365      | -- Coalfish ( <i>Pollachius virens</i> )                                                                                                                                                                                                                                                                                | CC            |
| 030366      | -- Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)                                                                                                                                                                                                                                                                | CC            |
| 030367      | -- Alaska Pollack ( <i>Theragra chalcogramma</i> )                                                                                                                                                                                                                                                                      | CC            |
| 030368      | -- Blue Whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )                                                                                                                                                                                                                                 | CC            |
| 030369      | -- Other                                                                                                                                                                                                                                                                                                                | CC            |
| 030381      | -- Dogfish and other sharks                                                                                                                                                                                                                                                                                             | CC            |
| 030382      | -- Rays and skates ( <i>Rajidae</i> )                                                                                                                                                                                                                                                                                   | CC            |
| 030383      | -- Toothfish ( <i>Dissostichus</i> spp.)                                                                                                                                                                                                                                                                                | CC            |
| 030384      | -- Seabass ( <i>Dicentrarchus</i> spp.)                                                                                                                                                                                                                                                                                 | CC            |
| 030389      | -- Other:                                                                                                                                                                                                                                                                                                               | CC            |
| 030390      | -- Livers and roes                                                                                                                                                                                                                                                                                                      | CC            |
| <b>0304</b> | <b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:</b>                                                                                                                                                                                                                              |               |
| 030431      | -- Tilapias ( <i>Oreochromis</i> spp.)                                                                                                                                                                                                                                                                                  | CC or RVC(40) |
| 030432      | -- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)                                                                                                                                                                                                                    | CC or RVC(40) |
| 030433      | -- Nile perch ( <i>Lates niloticus</i> )                                                                                                                                                                                                                                                                                | CC or RVC(40) |
| 030439      | -- Other                                                                                                                                                                                                                                                                                                                | CC or RVC(40) |
| 030441      | -- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ) | CC or RVC(40) |
| 030442      | -- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )                                                                                               | CC or RVC(40) |
| 030443      | -- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )                                                                                                                                                                         | CC or RVC(40) |
| 030444      | -- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>                                                                                                                    | CC or RVC(40) |
| 030445      | -- Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                                                                                                                                                                 | CC or RVC(40) |

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| 030446 | -- Toothfish ( <i>Dissostichus</i> spp.)                                                                                                                                                                                                                                                                                                                                                                                                   | CC or RVC(40) |
| 030449 | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                   | CC or RVC(40) |
| 030451 | -- 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.) | CC or RVC(40) |
| 030452 | -- Salmonidae                                                                                                                                                                                                                                                                                                                                                                                                                              | CC or RVC(40) |
| 030453 | -- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae                                                                                                                                                                                                                                                                                                     | CC or RVC(40) |
| 030454 | -- Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                                                                                                                                                                                                                                                                                    | CC or RVC(40) |
| 030455 | -- Toothfish ( <i>Dissostichus</i> spp.)                                                                                                                                                                                                                                                                                                                                                                                                   | CC or RVC(40) |
| 030459 | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                   | CC or RVC(40) |
| 030461 | -- Tilapias ( <i>Oreochromis</i> spp.)                                                                                                                                                                                                                                                                                                                                                                                                     | CC or RVC(40) |
| 030462 | -- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)                                                                                                                                                                                                                                                                                                                                       | CC or RVC(40) |
| 030463 | -- Nile Perch ( <i>Lates niloticus</i> )                                                                                                                                                                                                                                                                                                                                                                                                   | CC or RVC(40) |
| 030469 | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                   | CC or RVC(40) |
| 030471 | -- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )                                                                                                                                                                                                                                                                                                                                                            | CC or RVC(40) |
| 030472 | -- Haddock ( <i>Melanogrammus aeglefinus</i> )                                                                                                                                                                                                                                                                                                                                                                                             | CC or RVC(40) |
| 030473 | -- Coalfish ( <i>Pollachius virens</i> )                                                                                                                                                                                                                                                                                                                                                                                                   | CC or RVC(40) |
| 030474 | -- Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)                                                                                                                                                                                                                                                                                                                                                                                   | CC or RVC(40) |
| 030475 | -- Alaska Pollack ( <i>Theragra chalcogramma</i> )                                                                                                                                                                                                                                                                                                                                                                                         | CC or RVC(40) |
| 030479 | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                   | CC or RVC(40) |
| 030481 | -- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )                                                                                                                   | CC or RVC(40) |
| 030482 | -- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )                                                                                                                                                                                                                  | CC or RVC(40) |
| 030483 | -- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )                                                                                                                                                                                                                                                                                            | CC or RVC(40) |
| 030484 | -- Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                                                                                                                                                                                                                                                                                    | CC or RVC(40) |
| 030485 | -- Toothfish ( <i>Dissostichus</i> spp.)                                                                                                                                                                                                                                                                                                                                                                                                   | CC or RVC(40) |
| 030486 | -- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )                                                                                                                                                                                                                                                                                                                                                                            | CC or RVC(40) |
| 030487 | -- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> )                                                                                                                                                                                                                                                                                                                       | CC or RVC(40) |
| 030489 | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                   | CC or RVC(40) |
| 030491 | -- Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                                                                                                                                                                                                                                                                                    | CC or RVC(40) |
| 030492 | -- Toothfish ( <i>Dissostichus</i> spp.)                                                                                                                                                                                                                                                                                                                                                                                                   | CC or RVC(40) |

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| 030493      | -- 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.) | CC or RVC(40) |
| 030494      | -- Alaska Pollack ( <i>Theragra chalcogramma</i> )                                                                                                                                                                                                                                                                                                                                                                                         | CC or RVC(40) |
| 030495      | -- Fish of the families Bregmacerotidae, Euclichthidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack ( <i>Theragra chalcogramma</i> )                                                                                                                                                                                                                                          | CC or RVC(40) |
| 030499      | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                   | CC or RVC(40) |
| <b>0305</b> | <b>Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption:</b>                                                                                                                                                                                                                                                             |               |
| 030510      | -- Flours, meals and pellets of fish, fit for human consumption                                                                                                                                                                                                                                                                                                                                                                            | CC or RVC(40) |
| 030520      | -- Livers and roes of fish, dried, smoked, salted or in brine                                                                                                                                                                                                                                                                                                                                                                              | CC or RVC(40) |
| 030531      | -- 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.) | CC or RVC(40) |
| 030532      | -- Fish of the families Bregmacerotidae, Euclichthidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack ( <i>Theragra chalcogramma</i> )                                                                                                                                                                                                                                          | CC or RVC(40) |
| 030539      | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                   | CC or RVC(40) |
| 030541      | -- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )                                                                                                                   | CC or RVC(40) |
| 030542      | -- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )                                                                                                                                                                                                                                                                                                                                                                            | CC or RVC(40) |
| 030543      | -- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )                                                                                                                                                                                                                  | CC or RVC(40) |
| 030544      | -- 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.) | CC or RVC(40) |
| 030549      | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                   | CC or RVC(40) |
| 030551      | -- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )                                                                                                                                                                                                                                                                                                                                                            | CC or RVC(40) |
| 030559      | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                   | CC or RVC(40) |
| 030561      | -- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )                                                                                                                                                                                                                                                                                                                                                                            | CC or RVC(40) |
| 030562      | -- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )                                                                                                                                                                                                                                                                                                                                                            | CC or RVC(40) |

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| 030563      | -- Anchovies ( <i>Engraulis</i> spp.)                                                                                                                                                                                                                                                                                                                                                                                                      | CC or RVC(40) |
| 030564      | -- 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.) | CC or RVC(40) |
| 030569      | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                   | CC or RVC(40) |
| 030571      | -- Shark fins                                                                                                                                                                                                                                                                                                                                                                                                                              | CC or RVC(40) |
| 030572      | -- Fish heads, tails and maws                                                                                                                                                                                                                                                                                                                                                                                                              | CC or RVC(40) |
| 030579      | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                   | CC or RVC(40) |
| <b>0306</b> | <b>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption:</b>                           |               |
| 030611      | -- Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)                                                                                                                                                                                                                                                                                                                                  | CC or RVC(40) |
| 030612      | -- Lobsters ( <i>Homarus</i> spp.)                                                                                                                                                                                                                                                                                                                                                                                                         | CC or RVC(40) |
| 030614      | -- Crabs                                                                                                                                                                                                                                                                                                                                                                                                                                   | CC or RVC(40) |
| 030615      | -- Norway lobsters ( <i>Nephrops norvegicus</i> )                                                                                                                                                                                                                                                                                                                                                                                          | CC or RVC(40) |
| 030616      | -- Cold-water shrimps and prawns ( <i>Pandalus</i> spp., <i>Crangon crangon</i> )                                                                                                                                                                                                                                                                                                                                                          | CC or RVC(40) |
| 030617      | -- Other shrimps and prawns                                                                                                                                                                                                                                                                                                                                                                                                                | CC or RVC(40) |
| 030791      | -- Live, fresh or chilled                                                                                                                                                                                                                                                                                                                                                                                                                  | CC or RVC(40) |
| 030799      | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                   | CC or RVC(40) |
| 030811      | -- Live, fresh or chilled                                                                                                                                                                                                                                                                                                                                                                                                                  | CC or RVC(40) |
| 030819      | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                                                  | CC or RVC(40) |
| 030821      | -- Live, fresh or chilled                                                                                                                                                                                                                                                                                                                                                                                                                  | CC or RVC(40) |
| 030829      | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                                                  | CC or RVC(40) |
| 030830      | -- Jellyfish ( <i>Rhopilema</i> spp.):                                                                                                                                                                                                                                                                                                                                                                                                     | CC or RVC(40) |
| 030890      | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                                                  | CC or RVC(40) |
| <b>04</b>   | <b>CHAPTER 4<br/>DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED</b>                                                                                                                                                                                                                                                                                                      |               |
| <b>0401</b> | <b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter:</b>                                                                                                                                                                                                                                                                                                                                             |               |
| 040110      | -- Of a fat content, by weight, not exceeding 1 %:                                                                                                                                                                                                                                                                                                                                                                                         | CC or RVC(40) |
| 040120      | -- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %:                                                                                                                                                                                                                                                                                                                                                                       | CC or RVC(40) |
| 040140      | -- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %                                                                                                                                                                                                                                                                                                                                                                       | CC or RVC(40) |
| 040150      | -- Of a fat content, by weight, exceeding 10 %                                                                                                                                                                                                                                                                                                                                                                                             | CC or RVC(40) |
| <b>0402</b> | <b>Milk and cream, concentrated or containing added sugar or other sweetening matter:</b>                                                                                                                                                                                                                                                                                                                                                  |               |

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| 040210      | – In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %                                                                                                                                                            | CC or RVC(40) |
| 040221      | – – Not containing added sugar or other sweetening matter                                                                                                                                                                                               | CC or RVC(40) |
| 040229      | – – Other                                                                                                                                                                                                                                               | CC or RVC(40) |
| 040291      | – – Not containing added sugar or other sweetening matter                                                                                                                                                                                               | CC or RVC(40) |
| 040299      | – – Other                                                                                                                                                                                                                                               | CC or RVC(40) |
| <b>0403</b> | <b>Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:</b>      |               |
| 040310      | – Yogurt                                                                                                                                                                                                                                                | CC or RVC(40) |
| 040390      | – Other:                                                                                                                                                                                                                                                | CC or RVC(40) |
| <b>0404</b> | <b>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:</b> |               |
| 040410      | – Whey and modified whey, whether or not concentrated or containing                                                                                                                                                                                     | CC or RVC(40) |
| 040490      | – Other:                                                                                                                                                                                                                                                | CC or RVC(40) |
| <b>0405</b> | <b>Butter and other fats and oils derived from milk; dairy spreads:</b>                                                                                                                                                                                 |               |
| 040510      | – Butter                                                                                                                                                                                                                                                | CC or RVC(40) |
| 040520      | – Dairy spreads                                                                                                                                                                                                                                         | CC or RVC(40) |
| 040590      | – Other                                                                                                                                                                                                                                                 | CC or RVC(40) |
| <b>0406</b> | <b>Cheese and curd:</b>                                                                                                                                                                                                                                 |               |
| 040610      | – Fresh (unripened or uncured) cheese, including whey cheese and curd                                                                                                                                                                                   | CC or RVC(40) |
| 040620      | – Grated or powdered cheese, of all kinds                                                                                                                                                                                                               | CC or RVC(40) |
| 040630      | – Processed cheese, not grated or powdered                                                                                                                                                                                                              | CC or RVC(40) |
| 040640      | – Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>                                                                                                                                                        | CC or RVC(40) |
| 040690      | – Other cheese                                                                                                                                                                                                                                          | CC or RVC(40) |
| 040711      | – – Of fowls of the species <i>Gallus domesticus</i>                                                                                                                                                                                                    | CC            |
| 040719      | – – Other                                                                                                                                                                                                                                               | CC            |
| 040721      | – – Of fowls of the species <i>Gallus domesticus</i>                                                                                                                                                                                                    | CC            |
| 040729      | – – Other                                                                                                                                                                                                                                               | CC            |
| 040790      | – Other                                                                                                                                                                                                                                                 | CC            |
| <b>0408</b> | <b>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:</b>                                     |               |
| 040811      | – – Dried                                                                                                                                                                                                                                               | CC            |
| 040819      | – – Other                                                                                                                                                                                                                                               | CC            |
| 040891      | – – Dried                                                                                                                                                                                                                                               | CC            |
| 040899      | – – Other                                                                                                                                                                                                                                               | CC            |
| 040900      | Natural honey                                                                                                                                                                                                                                           | CC            |

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| 041000      | Edible products of animal origin, not elsewhere specified or included                                                                                                                                                                                                         | CC or RVC(40) |
| <b>05</b>   | <b>CHAPTER 5<br/>PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED</b>                                                                                                                                                                                           |               |
| 050100      | Human hair, unworked, whether or not washed or scoured; waste of human hair                                                                                                                                                                                                   | CC            |
| <b>0502</b> | <b>Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:</b>                                                                                                                                                     |               |
| 050210      | – Pigs', hogs' or boars' bristles and hair and waste thereof                                                                                                                                                                                                                  | CC            |
| 050290      | – Other                                                                                                                                                                                                                                                                       | CC            |
| 050400      | Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked                                                                                                                                 | CC            |
| <b>0505</b> | <b>Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:</b> |               |
| 050510      | – Feathers of a kind used for stuffing; down                                                                                                                                                                                                                                  | CC            |
| 050590      | – Other                                                                                                                                                                                                                                                                       | CC            |
| <b>0506</b> | <b>Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products:</b>                                                                                                              |               |
| 050610      | – Ossein and bones treated with acid                                                                                                                                                                                                                                          | CC            |
| 050690      | – Other                                                                                                                                                                                                                                                                       | CC            |
| <b>0507</b> | <b>Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products:</b>                                                                             |               |
| 050710      | — Ivory; ivory powder and waste                                                                                                                                                                                                                                               | CC            |
| 050790      | – Other                                                                                                                                                                                                                                                                       | CC            |
| 050800      | Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof                                                 | CC            |
| 051000      | Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved                                               | CC            |
| <b>0511</b> | <b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:</b>                                                                                                                                                      |               |
| 051110      | – Bovine semen                                                                                                                                                                                                                                                                | CC            |
| 051191      | – – Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3                                                                                                                                                                       | CC            |
| 051199      | – – Other                                                                                                                                                                                                                                                                     | CC            |
| <b>06</b>   | <b>CHAPTER 6<br/>LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE</b>                                                                                                                                                               |               |

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| <b>0601</b> | <b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12:</b>                                                                                                |     |
| 060110      | – Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant                                                                                                                                                                                          | CC  |
| 060120      | – Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots                                                                                                                                                 | CC  |
| <b>0602</b> | <b>Other live plants (including their roots), cuttings and slips; mushroom spawn:</b>                                                                                                                                                                         |     |
| 060210      | – Unrooted cuttings and slips                                                                                                                                                                                                                                 | CC  |
| 060220      | – Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts                                                                                                                                                                          | CC  |
| 060230      | – Rhododendrons and azaleas, grafted or not                                                                                                                                                                                                                   | CC  |
| 060240      | – Roses, grafted or not                                                                                                                                                                                                                                       | CC  |
| 060290      | – Other                                                                                                                                                                                                                                                       | CC  |
| <b>0603</b> | <b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:</b>                                                                                               |     |
| 060311      | – – Roses                                                                                                                                                                                                                                                     | CC  |
| 060312      | – – Carnations                                                                                                                                                                                                                                                | CC  |
| 060313      | – – Orchids                                                                                                                                                                                                                                                   | CTH |
| 060314      | – – Chrysanthemums                                                                                                                                                                                                                                            | CC  |
| 060315      | – – Lilies (Lilium spp.)                                                                                                                                                                                                                                      | CC  |
| 060319      | – – Other                                                                                                                                                                                                                                                     | CC  |
| 060390      | – Other:                                                                                                                                                                                                                                                      | CC  |
| <b>0604</b> | <b>Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:</b> |     |
| 060420      | – Fresh                                                                                                                                                                                                                                                       | CC  |
| 060490      | – Other:                                                                                                                                                                                                                                                      | CC  |
| <b>07</b>   | <b>CHAPTER 7<br/>EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS</b>                                                                                                                                                                                           |     |
| <b>0701</b> | <b>Potatoes, fresh or chilled:</b>                                                                                                                                                                                                                            |     |
| 070110      | – Seed                                                                                                                                                                                                                                                        | CC  |
| 070190      | – Other                                                                                                                                                                                                                                                       | CC  |
| 070200      | Tomatoes, fresh or chilled                                                                                                                                                                                                                                    | CC  |
| <b>0703</b> | <b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:</b>                                                                                                                                                                     |     |
| 070310      | – Onions and shallots:                                                                                                                                                                                                                                        | CC  |
| 070320      | – Garlic                                                                                                                                                                                                                                                      | CC  |
| 070390      | – Leeks and other alliaceous vegetables                                                                                                                                                                                                                       | CC  |
| <b>0704</b> | <b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:</b>                                                                                                                                                                 |     |
| 070410      | – Cauliflowers and headed broccoli                                                                                                                                                                                                                            | CC  |
| 070420      | – Brussels sprouts                                                                                                                                                                                                                                            | CC  |
| 070490      | – Other                                                                                                                                                                                                                                                       | CC  |

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| <b>0705</b> | <b>Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled:</b>                                                                                                           |    |
| 070511      | – – Cabbage lettuce (head lettuce)                                                                                                                                                                      | CC |
| 070519      | – – Other                                                                                                                                                                                               | CC |
| 070521      | – – Witloof chicory ( <i>Cichorium intybus</i> var. <i>foliosum</i> )                                                                                                                                   | CC |
| 070529      | – – Other                                                                                                                                                                                               | CC |
| <b>0706</b> | <b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes</b>                                                                                                                                    |    |
| 070610      | – Carrots and turnips                                                                                                                                                                                   | CC |
| 070690      | – Other                                                                                                                                                                                                 | CC |
| 070700      | Cucumbers and gherkins, fresh or chilled                                                                                                                                                                | CC |
| <b>0708</b> | <b>Leguminous vegetables, shelled or unshelled, fresh or chilled:</b>                                                                                                                                   |    |
| 070810      | – Peas ( <i>Pisum sativum</i> )                                                                                                                                                                         | CC |
| 070820      | – Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)                                                                                                                                                     | CC |
| 070890      | – Other leguminous vegetables                                                                                                                                                                           | CC |
| <b>0709</b> | <b>Other vegetables, fresh or chilled:</b>                                                                                                                                                              |    |
| 070920      | – Asparagus                                                                                                                                                                                             | CC |
| 070930      | – Aubergines (egg-plants)                                                                                                                                                                               | CC |
| 070940      | – Celery other than celeriac                                                                                                                                                                            | CC |
| 070951      | – – Mushrooms of the genus <i>Agaricus</i>                                                                                                                                                              | CC |
| 070959      | – – Other                                                                                                                                                                                               | CC |
| 070960      | – Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>                                                                                                                                    | CC |
| 070970      | – Spinach, New Zealand spinach and orache spinach (garden spinach)                                                                                                                                      | CC |
| 070991      | – – Globe artichokes                                                                                                                                                                                    | CC |
| 070992      | – – Olives                                                                                                                                                                                              | CC |
| 070993      | – – Pumpkins, squash and gourds ( <i>Cucurbita</i> spp.)                                                                                                                                                | CC |
| 070999      | – – Other                                                                                                                                                                                               | CC |
| <b>0710</b> | <b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen:</b>                                                                                                                         |    |
| 071010      | – Potatoes                                                                                                                                                                                              | CC |
| 071021      | – – Peas ( <i>Pisum sativum</i> )                                                                                                                                                                       | CC |
| 071022      | – – Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)                                                                                                                                                   | CC |
| 071029      | – – Other                                                                                                                                                                                               | CC |
| 071030      | – Spinach, New Zealand spinach and orache spinach (garden spinach)                                                                                                                                      | CC |
| 071040      | – Sweet corn                                                                                                                                                                                            | CC |
| 071080      | – Other vegetables                                                                                                                                                                                      | CC |
| 071090      | – Mixtures of vegetables                                                                                                                                                                                | CC |
| <b>0711</b> | <b>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:</b> |    |
| 071120      | – Olives                                                                                                                                                                                                | CC |
| 071140      | – Cucumbers and gherkins                                                                                                                                                                                | CC |
| 071151      | – – Mushrooms of the genus <i>Agaricus</i>                                                                                                                                                              | CC |
| 071159      | – – Other                                                                                                                                                                                               | CC |
| 071190      | – Other vegetables; mixtures of vegetables                                                                                                                                                              | CC |

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| <b>0712</b> | <b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:</b>                                                                                                                                         |         |
| 071220      | – Onions                                                                                                                                                                                                                            | CC      |
| 071231      | – – Mushrooms of the genus <i>Agaricus</i>                                                                                                                                                                                          | CC      |
| 071232      | – – Wood ears ( <i>Auricularia</i> spp.)                                                                                                                                                                                            | CC      |
| 071233      | – – Jelly fungi ( <i>Tremella</i> spp.)                                                                                                                                                                                             | CC      |
| 071239      | – – Other:                                                                                                                                                                                                                          | CC      |
| 071290      | – Other vegetables; mixtures of vegetables:                                                                                                                                                                                         | CC      |
| <b>0713</b> | <b>Dried leguminous vegetables, shelled, whether or not skinned or split:</b>                                                                                                                                                       |         |
| 071310      | – Peas ( <i>Pisum sativum</i> ):                                                                                                                                                                                                    | CC      |
| 071320      | – Chickpeas (garbanzos):                                                                                                                                                                                                            | CC      |
| 071331      | – – Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek                                                                                                                                        | CC      |
| 071332      | – – Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )                                                                                                                                                         | CC      |
| 071333      | – – Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> )                                                                                                                                                           | CC      |
| 071334      | – – Bambara beans ( <i>Vigna subterranea</i> or <i>Voandzeia subterranea</i> )                                                                                                                                                      | CC      |
| 071335      | – – Cow peas ( <i>Vigna unguiculata</i> )                                                                                                                                                                                           | CC      |
| 071339      | – – Other                                                                                                                                                                                                                           | CC      |
| 071340      | – Lentils                                                                                                                                                                                                                           | CC      |
| 071350      | – Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> and <i>Vicia faba</i> var. <i>minor</i> )                                                                              | CC      |
| 071360      | – Pigeon peas ( <i>Cajanus cajan</i> )                                                                                                                                                                                              | CC      |
| 071390      | – Other                                                                                                                                                                                                                             | CC      |
| <b>0714</b> | <b>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:</b> |         |
| 071410      | – Manioc (cassava):                                                                                                                                                                                                                 | CC      |
| 071420      | – Sweet potatoes:                                                                                                                                                                                                                   | CC      |
| 071430      | – Yams ( <i>Dioscorea</i> spp.):                                                                                                                                                                                                    | CC      |
| 071440      | – Taro ( <i>Colocasia</i> spp.):                                                                                                                                                                                                    | CC      |
| 071450      | – Yautia ( <i>Xanthosoma</i> spp.):                                                                                                                                                                                                 | CC      |
| 071490      | – Other:                                                                                                                                                                                                                            | CC      |
| <b>08</b>   | <b>CHAPTER 8<br/>EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS</b>                                                                                                                                                          |         |
| <b>0801</b> | <b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:</b>                                                                                                                                     |         |
| 080111      | – – Desiccated                                                                                                                                                                                                                      | RVC(40) |
| 080112      | – – In the inner shell (endocarp)                                                                                                                                                                                                   | CC      |
| 080119      | – – Other                                                                                                                                                                                                                           | CC      |
| 080121      | – – In shell                                                                                                                                                                                                                        | CC      |
| 080122      | – – Shelled                                                                                                                                                                                                                         | CC      |
| 080131      | – – In shell                                                                                                                                                                                                                        | CC      |
| 080132      | – – Shelled                                                                                                                                                                                                                         | CC      |
| <b>0802</b> | <b>Other nuts, fresh or dried, whether or not shelled or peeled:</b>                                                                                                                                                                |         |

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| 080211      | -- In shell                                                                                       | CC |
| 080212      | -- Shelled                                                                                        | CC |
| 080221      | -- In shell                                                                                       | CC |
| 080222      | -- Shelled                                                                                        | CC |
| 080231      | -- In shell                                                                                       | CC |
| 080232      | -- Shelled                                                                                        | CC |
| 080241      | -- In Shell                                                                                       | CC |
| 080242      | -- Shelled                                                                                        | CC |
| 080251      | -- In shell                                                                                       | CC |
| 080252      | -- Shelled                                                                                        | CC |
| 080261      | -- In shell                                                                                       | CC |
| 080262      | -- Shelled                                                                                        | CC |
| 080270      | – Kola nuts (Cola spp.)                                                                           | CC |
| 080280      | – Areca nuts                                                                                      | CC |
| 080290      | – Other                                                                                           | CC |
| 080310      | – Plantains                                                                                       | CC |
| 080390      | – Other                                                                                           | CC |
| <b>0804</b> | <b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:</b>        |    |
| 080410      | – Dates                                                                                           | CC |
| 080420      | – Figs                                                                                            | CC |
| 080430      | – Pineapples                                                                                      | CC |
| 080440      | – Avocados                                                                                        | CC |
| 080450      | – Guavas, mangoes and mangosteens                                                                 | CC |
| <b>0805</b> | <b>Citrus fruit, fresh or dried:</b>                                                              |    |
| 080510      | – Oranges                                                                                         | CC |
| 080520      | – Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids | CC |
| 080540      | – Grapefruit, including pomelos                                                                   | CC |
| 080550      | – Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia), Citrus latifolia         | CC |
| 080590      | – Other                                                                                           | CC |
| <b>0806</b> | <b>Grapes, fresh or dried:</b>                                                                    |    |
| 080610      | – Fresh                                                                                           | CC |
| 080620      | – Dried                                                                                           | CC |
| <b>0807</b> | <b>Melons (including watermelons) and papaws (papayas), fresh:</b>                                |    |
| 080711      | -- Watermelons                                                                                    | CC |
| 080719      | -- Other                                                                                          | CC |
| 080720      | – Papaws (papayas)                                                                                | CC |
| <b>0808</b> | <b>Apples, pears and quinces, fresh:</b>                                                          |    |
| 080810      | – Apples                                                                                          | CC |
| 080830      | – Pears                                                                                           | CC |
| 080840      | – Quinces                                                                                         | CC |
| <b>0809</b> | <b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:</b>                |    |
| 080910      | – Apricots                                                                                        | CC |
| 080921      | -- Sour cherries (Prunus cerasus)                                                                 | CC |

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| 080929      | – – Other                                                                                                                                                                                                    | CC              |
| 080930      | – Peaches, including nectarines                                                                                                                                                                              | CC              |
| 080940      | – Plums and sloes                                                                                                                                                                                            | CC              |
| <b>0810</b> | <b>Other fruit, fresh:</b>                                                                                                                                                                                   |                 |
| 081010      | – Strawberries                                                                                                                                                                                               | CC              |
| 081020      | – Raspberries, blackberries, mulberries and loganberries                                                                                                                                                     | CC              |
| 081030      | – Black, white or red currants and gooseberries                                                                                                                                                              | CC              |
| 081040      | – Cranberries, bilberries and other fruits of the genus Vaccinium                                                                                                                                            | CC              |
| 081050      | – Kiwifruit                                                                                                                                                                                                  | CC              |
| 081060      | – Durians                                                                                                                                                                                                    | CC              |
| 081070      | – Persimmons                                                                                                                                                                                                 | CC              |
| 081090      | – Other                                                                                                                                                                                                      | CC              |
| <b>0811</b> | <b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:</b>                                                         |                 |
| 081110      | – Strawberries:                                                                                                                                                                                              | CC              |
| 081120      | – Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries:                                                                                                        | CC              |
| 081190      | – Other:                                                                                                                                                                                                     | CC              |
| <b>0812</b> | <b>Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:</b> |                 |
| 081210      | – Cherries                                                                                                                                                                                                   | CC              |
| 081290      | – Other                                                                                                                                                                                                      | CC              |
| <b>0813</b> | <b>Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter:</b>                                                                                           |                 |
| 081310      | – Apricots                                                                                                                                                                                                   | CC              |
| 081320      | – Prunes                                                                                                                                                                                                     | CC              |
| 081330      | – Apples                                                                                                                                                                                                     | CC              |
| 081340      | – Other fruit                                                                                                                                                                                                | CC              |
| 081350      | – Mixtures of nuts or dried fruits of this Chapter                                                                                                                                                           | CC or RVC(45)   |
| 081400      | Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions:                                       | CC              |
| <b>09</b>   | <b>CHAPTER 9<br/>COFFEE, TEA, MATÉ AND SPICES</b>                                                                                                                                                            |                 |
| <b>0901</b> | <b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:</b>                                                                      |                 |
| 090111      | – – Not decaffeinated                                                                                                                                                                                        | CC              |
| 090112      | – – Decaffeinated                                                                                                                                                                                            | CTSH or RVC(35) |
| 090121      | – – Not decaffeinated                                                                                                                                                                                        | CTSH or RVC(35) |
| 090122      | – – Decaffeinated                                                                                                                                                                                            | CTSH or RVC(35) |
| 090190      | – Other:                                                                                                                                                                                                     | CTSH or RVC(35) |
| <b>0902</b> | <b>Tea, whether or not flavoured:</b>                                                                                                                                                                        |                 |
| 090210      | – Green tea (not fermented) in immediate packings of a content not exceeding 3 kg                                                                                                                            | CC              |

|             |                                                                                                                    |                 |
|-------------|--------------------------------------------------------------------------------------------------------------------|-----------------|
| 090220      | – Other green tea (not fermented)                                                                                  | CC              |
| 090230      | – Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg            | CC              |
| 090240      | – Other black tea (fermented) and other partly fermented tea                                                       | CC              |
| 090300      | Maté                                                                                                               | CC              |
| <b>0904</b> | <b>Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta:</b> |                 |
| 090411      | – – Neither crushed nor ground                                                                                     | RVC(40)         |
| 090412      | – – Crushed or ground                                                                                              | CTSH or RVC(40) |
| 090421      | – – Dried, neither crushed nor ground                                                                              | CTSH or RVC(40) |
| 090422      | – – Crushed or ground                                                                                              | CTSH or RVC(40) |
| 090510      | – Neither crushed nor ground                                                                                       | RVC(40)         |
| 090520      | – Crushed or ground                                                                                                | RVC(40)         |
| <b>0906</b> | <b>Cinnamon and cinnamon-tree flowers:</b>                                                                         |                 |
| 090611      | – – Cinnamon (Cinnamomum zeylanicum Blume)                                                                         | CC              |
| 090619      | – – Other                                                                                                          | CC              |
| 090620      | – Crushed or ground                                                                                                | CTSH or RVC(35) |
| 090710      | – Neither crushed nor ground                                                                                       | CC              |
| 090720      | – Crushed or ground                                                                                                | CC              |
| <b>0908</b> | <b>Nutmeg, mace and cardamoms:</b>                                                                                 |                 |
| 090811      | – – Neither crushed nor ground                                                                                     | CC              |
| 090812      | – – Crushed or ground                                                                                              | CC              |
| 090821      | – – Neither crushed nor ground                                                                                     | CC              |
| 090822      | – – Crushed or ground                                                                                              | CC              |
| 090831      | – – Neither crushed nor ground                                                                                     | CC              |
| 090832      | – – Crushed or ground                                                                                              | CC              |
| <b>0909</b> | <b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:</b>                               |                 |
| 090921      | – – Neither crushed nor ground                                                                                     | CC              |
| 090922      | – – Crushed or ground                                                                                              | CC              |
| 090931      | – – Neither crushed nor ground                                                                                     | CTSH or RVC(40) |
| 090932      | – – Crushed or ground                                                                                              | CTSH or RVC(40) |
| 090961      | – — Neither crushed nor ground                                                                                     | CC              |
| 090962      | – – Crushed or ground                                                                                              | CC              |
| <b>0910</b> | <b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:</b>                             |                 |
| 091011      | – – Neither crushed nor ground                                                                                     | CC              |
| 091012      | – – Crushed or ground                                                                                              | CC              |
| 091020      | – Saffron                                                                                                          | CC              |
| 091030      | – Turmeric (curcuma):                                                                                              | CC              |
| 091091      | – – Mixtures referred to in Note 1 (b) to this Chapter:                                                            | CTSH or RVC(40) |
| 091099      | – – Other:                                                                                                         | CTSH or RVC(40) |
| <b>10</b>   | <b>CHAPTER 10<br/>CEREALS</b>                                                                                      |                 |
| <b>1001</b> | <b>Wheat and meslin:</b>                                                                                           |                 |
| 100111      | – – Seed                                                                                                           | CC              |
| 100119      | – – Other                                                                                                          | CC              |

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| 100191      | -- Seed                                                                                                                                                                                  | CC                  |
| 100199      | -- Other                                                                                                                                                                                 | CC                  |
| 100210      | -- Seed                                                                                                                                                                                  | CC                  |
| 100290      | -- Other                                                                                                                                                                                 | CC                  |
| 100310      | -- Seed                                                                                                                                                                                  | CC                  |
| 100390      | -- Other                                                                                                                                                                                 | CC                  |
| 100410      | -- Seed                                                                                                                                                                                  | CC                  |
| 100490      | -- Other                                                                                                                                                                                 | CC                  |
| <b>1005</b> | <b>Maize (corn):</b>                                                                                                                                                                     |                     |
| 100510      | -- Seed                                                                                                                                                                                  | CC                  |
| 100590      | -- Other                                                                                                                                                                                 | CC                  |
| <b>1006</b> | <b>Rice:</b>                                                                                                                                                                             |                     |
| 100610      | -- Rice in the husk (paddy or rough)                                                                                                                                                     | CC                  |
| 100620      | -- Husked (brown) rice                                                                                                                                                                   | CC                  |
| 100630      | -- Semi-milled or wholly milled rice, whether or not polished or glazed                                                                                                                  | CC                  |
| 100640      | -- Broken rice                                                                                                                                                                           | CC                  |
| 100710      | -- Seed                                                                                                                                                                                  | CC                  |
| 100790      | -- Other                                                                                                                                                                                 | CC                  |
| <b>1008</b> | <b>Buckwheat, millet and canary seeds; other cereals:</b>                                                                                                                                |                     |
| 100810      | -- Buckwheat                                                                                                                                                                             | CC                  |
| 100821      | -- -- Seed                                                                                                                                                                               | CC                  |
| 100829      | -- -- Other                                                                                                                                                                              | CC                  |
| 100830      | -- Canary seeds                                                                                                                                                                          | CC                  |
| 100840      | -- Fonio (Digitaria spp.)                                                                                                                                                                | CC                  |
| 100850      | -- Quinoa (Chenopodium quinoa)                                                                                                                                                           | CC                  |
| 100860      | -- Triticale                                                                                                                                                                             | CC                  |
| 100890      | -- Other cereals                                                                                                                                                                         | CC                  |
| <b>11</b>   | <b>CHAPTER 11<br/>PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES;<br/>INULIN; WHEAT GLUTEN</b>                                                                                         |                     |
| 110100      | Wheat or meslin flour                                                                                                                                                                    | CC                  |
| <b>1102</b> | <b>Cereal flours other than of wheat or meslin:</b>                                                                                                                                      |                     |
| 110220      | -- Maize (corn) flour                                                                                                                                                                    | CC or RVC(45)       |
| 110290      | -- Other:                                                                                                                                                                                | CC except from 1006 |
| ex 110290   | - Rye Flour                                                                                                                                                                              | CC or RVC(45)       |
| <b>1103</b> | <b>Cereal groats, meal and pellets:</b>                                                                                                                                                  |                     |
| 110311      | -- -- Of wheat                                                                                                                                                                           | CC or RVC(45)       |
| 110313      | -- -- Of maize (corn)                                                                                                                                                                    | CC or RVC(45)       |
| 110319      | -- -- Of other cereals:                                                                                                                                                                  | CC except from 1006 |
| 110320      | -- Pellets:                                                                                                                                                                              | CC except from 1006 |
| <b>1104</b> | <b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground:</b> |                     |
| 110412      | -- -- Of oats                                                                                                                                                                            | CC or RVC(45)       |
| 110419      | -- -- Of other cereals                                                                                                                                                                   | CC except from 1006 |
| 110422      | -- -- Of oats                                                                                                                                                                            | CC or RVC(45)       |

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| 110423      | -- Of maize (corn)                                                                                                                                                 | CC or RVC(45)       |
| 110429      | -- Of other cereals                                                                                                                                                | CC except from 1006 |
| 110430      | - Germ of cereals, whole, rolled, flaked or ground                                                                                                                 | CC or RVC(45)       |
| <b>1105</b> | <b>Flour, meal, powder, flakes, granules and pellets of potatoes:</b>                                                                                              |                     |
| 110510      | - Flour, meal and powder                                                                                                                                           | CC or RVC(45)       |
| 110520      | - Flakes, granules and pellets                                                                                                                                     | CC or RVC(45)       |
| <b>1106</b> | <b>Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8:</b> |                     |
| 110610      | - Of the dried leguminous vegetables of heading 07.13                                                                                                              | CC or RVC(45)       |
| 110620      | - Of sago or of roots or tubers of heading 07.14                                                                                                                   | CC or RVC(40)       |
| 110630      | - Of the products of Chapter 8                                                                                                                                     | CC or RVC(40)       |
| <b>1107</b> | <b>Malt, whether or not roasted:</b>                                                                                                                               |                     |
| 110710      | - Not roasted                                                                                                                                                      | RVC(45)             |
| 110720      | - Roasted                                                                                                                                                          | RVC(45)             |
| <b>1108</b> | <b>Starches; inulin:</b>                                                                                                                                           |                     |
| 110811      | -- Wheat starch                                                                                                                                                    | CC or RVC(45)       |
| 110812      | -- Maize (corn) starch                                                                                                                                             | CC or RVC(45)       |
| 110813      | -- Potato starch                                                                                                                                                   | CC or RVC(45)       |
| 110814      | -- Manioc (cassava) starch                                                                                                                                         | CC or RVC(45)       |
| 110819      | -- Other starches:                                                                                                                                                 | CC except from 1006 |
| 110820      | - Inulin                                                                                                                                                           | CC or RVC(45)       |
| 110900      | Wheat gluten, whether or not dried                                                                                                                                 | CC or RVC(45)       |
| <b>12</b>   | <b>CHAPTER 12<br/>OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER</b>                     |                     |
| 120110      | - Seed                                                                                                                                                             | CC                  |
| 120190      | - Other                                                                                                                                                            | CC                  |
| <b>1202</b> | <b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:</b>                                                                             |                     |
| 120230      | - Seed                                                                                                                                                             | CC                  |
| 120241      | -- In shell                                                                                                                                                        | CC                  |
| 120242      | -- Shelled, whether or not broken                                                                                                                                  | CC                  |
| 120300      | Copra                                                                                                                                                              | CC                  |
| 120400      | Linseed, whether or not broken                                                                                                                                     | CC                  |
| <b>1205</b> | <b>Rape or colza seeds, whether or not broken:</b>                                                                                                                 |                     |
| 120510      | - Low erucic acid rape or colza seeds                                                                                                                              | CC                  |
| 120590      | - Other                                                                                                                                                            | CC                  |
| 120600      | Sunflower seeds, whether or not broken                                                                                                                             | CC                  |
| <b>1207</b> | <b>Other oil seeds and oleaginous fruits, whether or not broken:</b>                                                                                               |                     |
| 120710      | - Palm nuts and kernels                                                                                                                                            | CC                  |
| 120721      | -- Seed                                                                                                                                                            | CC                  |
| 120729      | -- Other                                                                                                                                                           | CC                  |
| 120730      | - Castor oil seeds                                                                                                                                                 | CC                  |
| 120740      | - Sesamum seeds                                                                                                                                                    | CC                  |

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| 120750      | – Mustard seeds                                                                                                                                                                                                                                                                                                                                                  | CC |
| 120760      | – Safflower ( <i>Carthamus tinctorius</i> ) seeds                                                                                                                                                                                                                                                                                                                | CC |
| 120770      | – Melon seeds                                                                                                                                                                                                                                                                                                                                                    | CC |
| 120791      | – – Poppy seeds                                                                                                                                                                                                                                                                                                                                                  | CC |
| 120799      | – – Other                                                                                                                                                                                                                                                                                                                                                        | CC |
| <b>1208</b> | <b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:</b>                                                                                                                                                                                                                                                                          |    |
| 120810      | – Of soya beans                                                                                                                                                                                                                                                                                                                                                  | CC |
| 120890      | – Other                                                                                                                                                                                                                                                                                                                                                          | CC |
| <b>1209</b> | <b>Seeds, fruit and spores, of a kind used for sowing:</b>                                                                                                                                                                                                                                                                                                       |    |
| 120910      | – Sugar beet seeds                                                                                                                                                                                                                                                                                                                                               | CC |
| 120921      | – – Lucerne (alfalfa) seeds                                                                                                                                                                                                                                                                                                                                      | CC |
| 120922      | – – Clover ( <i>Trifolium</i> spp.) seeds                                                                                                                                                                                                                                                                                                                        | CC |
| 120923      | – – Fescue seeds                                                                                                                                                                                                                                                                                                                                                 | CC |
| 120924      | – – Kentucky blue grass ( <i>Poa pratensis</i> L.) seeds                                                                                                                                                                                                                                                                                                         | CC |
| 120925      | – – Rye grass ( <i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds                                                                                                                                                                                                                                                                                  | CC |
| 120929      | – – Other                                                                                                                                                                                                                                                                                                                                                        | CC |
| 120930      | – Seeds of herbaceous plants cultivated principally for their flowers                                                                                                                                                                                                                                                                                            | CC |
| 120991      | – – Vegetable seeds                                                                                                                                                                                                                                                                                                                                              | CC |
| 120999      | – – Other                                                                                                                                                                                                                                                                                                                                                        | CC |
| <b>1210</b> | <b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin:</b>                                                                                                                                                                                                                                                            |    |
| 121010      | – Hop cones, neither ground nor powdered nor in the form of pellets                                                                                                                                                                                                                                                                                              | CC |
| 121020      | – Hop cones, ground, powdered or in the form of pellets; lupulin:                                                                                                                                                                                                                                                                                                | CC |
| <b>1211</b> | <b>Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered:</b>                                                                                                                                 |    |
| 121120      | – Ginseng roots                                                                                                                                                                                                                                                                                                                                                  | CC |
| 121130      | – Coca leaf                                                                                                                                                                                                                                                                                                                                                      | CC |
| 121140      | – Poppy straw                                                                                                                                                                                                                                                                                                                                                    | CC |
| 121190      | – Other                                                                                                                                                                                                                                                                                                                                                          | CC |
| <b>1212</b> | <b>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:</b> |    |
| 121221      | – – Fit for human consumption                                                                                                                                                                                                                                                                                                                                    | CC |
| 121229      | – – Other                                                                                                                                                                                                                                                                                                                                                        | CC |
| 121291      | – – Sugar beet                                                                                                                                                                                                                                                                                                                                                   | CC |
| 121292      | – – Locust beans (carob)                                                                                                                                                                                                                                                                                                                                         | CC |
| 121293      | – – Sugar cane                                                                                                                                                                                                                                                                                                                                                   | CC |
| 121294      | – – Chicory roots                                                                                                                                                                                                                                                                                                                                                | CC |
| 121299      | – – Other                                                                                                                                                                                                                                                                                                                                                        | CC |

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| 121300      | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets                                                                                   | CC            |
| <b>1214</b> | <b>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:</b>      |               |
| 121410      | – Lucerne (alfalfa) meal and pellets                                                                                                                                                    | RVC(40)       |
| 121490      | – Other                                                                                                                                                                                 | RVC(40)       |
| <b>13</b>   | <b>CHAPTER 13<br/>LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS</b>                                                                                                           |               |
| <b>1301</b> | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)                                                                                                             |               |
| 130120      | – Gum Arabic                                                                                                                                                                            | CC            |
| 130190      | – Other                                                                                                                                                                                 | CC            |
| <b>1302</b> | <b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:</b> |               |
| 130211      | – – Opium                                                                                                                                                                               | CC or RVC(40) |
| 130212      | – – Of liquorice                                                                                                                                                                        | CC or RVC(40) |
| 130213      | – – Of hops                                                                                                                                                                             | CC or RVC(40) |
| 130219      | – – Other                                                                                                                                                                               | CC or RVC(40) |
| 130220      | – Pectic substances, pectinates and pectates                                                                                                                                            | CC or RVC(40) |
| 130231      | – – Agar-agar                                                                                                                                                                           | CC            |
| 130232      | – – Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds                                                                       | CC or RVC(40) |
| 130239      | – – Other                                                                                                                                                                               | CC or RVC(40) |
| <b>14</b>   | <b>CHAPTER 14<br/>VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED</b>                                                                              |               |
| <b>1401</b> | <b>Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark):</b>  |               |
| 140110      | – Bamboos                                                                                                                                                                               | CC            |
| 140120      | – Rattans                                                                                                                                                                               | CC            |
| 140190      | – Other                                                                                                                                                                                 | CC            |
| <b>1404</b> | <b>Vegetable products not elsewhere specified or included:</b>                                                                                                                          |               |
| 140420      | – Cotton linters                                                                                                                                                                        | CC            |
| 140490      | – Other                                                                                                                                                                                 | CC            |
| <b>15</b>   | <b>CHAPTER 15<br/>ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES</b>                                                    |               |
| 150110      | – Lard                                                                                                                                                                                  | CC            |
| 150120      | – Other pig fat                                                                                                                                                                         | CC            |
| 150190      | – Other                                                                                                                                                                                 | CC            |
| <b>1502</b> | <b>Fats of bovine animals, sheep or goats, other than those of heading 15.03</b>                                                                                                        |               |
| 150210      | – Tallow                                                                                                                                                                                | CC            |
| 150290      | – Other                                                                                                                                                                                 | CC            |

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| 150300      | Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared                                                                                           | CC                                                                                                        |
| <b>1504</b> | <b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:</b>                                                                             |                                                                                                           |
| 150410      | – Fish-liver oils and their fractions                                                                                                                                                                 | RVC(40)                                                                                                   |
| 150420      | – Fats and oils and their fractions, of fish, other than liver oils:                                                                                                                                  | RVC(40)                                                                                                   |
| 150430      | – Fats and oils and their fractions, of marine mammals:                                                                                                                                               | RVC(40)                                                                                                   |
| 150500      | Wool grease and fatty substances derived therefrom (including lanolin)                                                                                                                                | RVC(40)                                                                                                   |
| 150600      | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified                                                                                                   | RVC(40)                                                                                                   |
| <b>1507</b> | <b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified:</b>                                                                                                          |                                                                                                           |
| 150710      | – Crude oil, whether or not degummed                                                                                                                                                                  | CC                                                                                                        |
| 150790      | – Other                                                                                                                                                                                               | CC or RVC(40)                                                                                             |
| <b>1508</b> | <b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified:</b>                                                                                                         |                                                                                                           |
| 150810      | – Crude oil                                                                                                                                                                                           | CC except from 1202                                                                                       |
| 150890      | – Other                                                                                                                                                                                               | CC except from 1202                                                                                       |
| <b>1509</b> | <b>Olive oil and its fractions, whether or not refined, but not chemically modified:</b>                                                                                                              |                                                                                                           |
| 150910      | – Virgin                                                                                                                                                                                              | RVC(40) or no change in tariff classification is required provided that the good is produced by refining  |
| 150990      | – Other                                                                                                                                                                                               | RVC(40) or no change in tariff classification is required provided that the good is produced by refining  |
| 151000      | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09 | RVC (40) or no change in tariff classification is required provided that the good is produced by refining |
| <b>1511</b> | <b>Palm oil and its fractions, whether or not refined, but not chemically modified:</b>                                                                                                               |                                                                                                           |
| 151110      | – Crude oil                                                                                                                                                                                           | CC                                                                                                        |
| 151190      | – Other                                                                                                                                                                                               | CC or RVC(45)                                                                                             |
| <b>1512</b> | <b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified:</b>                                                                       |                                                                                                           |
| 151211      | – – Crude oil                                                                                                                                                                                         | CC                                                                                                        |
| 151219      | – – Other                                                                                                                                                                                             | RVC (40) or no change in tariff classification is required provided that the good is produced by refining |
| 151221      | – – Crude oil, whether or not gossypol has been removed                                                                                                                                               | RVC(45)                                                                                                   |

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| 151229      | -- Other                                                                                                                                    | RVC (40) or no change in tariff classification is required provided that the good is produced by refining |
| <b>1513</b> | <b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified:</b>              |                                                                                                           |
| 151311      | -- Crude oil                                                                                                                                | CC                                                                                                        |
| 151319      | -- Other:                                                                                                                                   | RVC (40) or no change in tariff classification is required provided that the good is produced by refining |
| 151321      | -- Crude oil                                                                                                                                | CC                                                                                                        |
| 151329      | -- Other                                                                                                                                    | RVC (40) or no change in tariff classification is required provided that the good is produced by refining |
| <b>1514</b> | <b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified:</b>                               |                                                                                                           |
| 151411      | -- Crude oil                                                                                                                                | CC                                                                                                        |
| 151419      | -- Other                                                                                                                                    | CC                                                                                                        |
| 151491      | -- Crude oil                                                                                                                                | CC                                                                                                        |
| 151499      | -- Other                                                                                                                                    | RVC (40) or no change in tariff classification is required provided that the good is produced by refining |
| <b>1515</b> | <b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:</b> |                                                                                                           |
| 151511      | -- Crude oil                                                                                                                                | CC                                                                                                        |
| 151519      | -- Other                                                                                                                                    | RVC (40) or no change in tariff classification is required provided that the good is produced by refining |
| 151521      | -- Crude oil                                                                                                                                | CC                                                                                                        |
| 151529      | -- Other                                                                                                                                    | RVC (40) or no change in tariff classification is required provided that the good is produced by refining |
| 151530      | -- Castor oil and its fractions                                                                                                             | RVC (40) or no change in tariff classification is required provided that the good is produced by refining |
| 151550      | -- Sesame oil and its fractions                                                                                                             | CC                                                                                                        |
| 151590      | -- Other                                                                                                                                    | RVC (40) or no change in tariff classification is required provided that the good is produced by refining |

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| <b>1516</b> | <b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared:</b>                                                                                                                                                                                                  |                                                                                                           |
| 151610      | – Animal fats and oils and their fractions                                                                                                                                                                                                                                                                                                                                                      | RVC (40) or no change in tariff classification is required provided that the good is produced by refining |
| 151620      | – Vegetable fats and oils and their fractions:                                                                                                                                                                                                                                                                                                                                                  | RVC (40) or no change in tariff classification is required provided that the good is produced by refining |
| <b>1517</b> | <b>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils of heading 15.16:</b>                                                                                                                                                                                               |                                                                                                           |
| 151710      | – Margarine, excluding liquid margarine                                                                                                                                                                                                                                                                                                                                                         | CTSH                                                                                                      |
| 151790      | – Other:                                                                                                                                                                                                                                                                                                                                                                                        | RVC(40)                                                                                                   |
| 151800      | Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 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 | RVC (40) or no change in tariff classification is required provided that the good is produced by refining |
| 152000      | Glycerol, crude; glycerol waters and glycerol lyes:                                                                                                                                                                                                                                                                                                                                             | RVC (40) or no change in tariff classification is required provided that the good is produced by refining |
| <b>1521</b> | <b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:</b>                                                                                                                                                                                                                                                              |                                                                                                           |
| 152110      | – Vegetable waxes                                                                                                                                                                                                                                                                                                                                                                               | RVC (40) or no change in tariff classification is required provided that the good is produced by refining |
| 152190      | – Other:                                                                                                                                                                                                                                                                                                                                                                                        | RVC (40) or no change in tariff classification is required provided that the good is produced by refining |
| 152200      | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes                                                                                                                                                                                                                                                                                                  | RVC (40) or no change in tariff classification is required provided that the good is produced by refining |
| <b>16</b>   | <b>CHAPTER 16<br/>PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES</b>                                                                                                                                                                                                                                                                                  |                                                                                                           |
| 160100      | Sausages and similar products, of meat, meat offal or blood; food preparations based on these products                                                                                                                                                                                                                                                                                          | CC                                                                                                        |
| <b>1602</b> | <b>Other prepared or preserved meat, meat offal or blood:</b>                                                                                                                                                                                                                                                                                                                                   |                                                                                                           |

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| 160210      | – Homogenised preparations:                                                               | CC      |
| 160220      | – Of liver of any animal:                                                                 | CC      |
| 160231      | – – Of turkeys                                                                            | CC      |
| 160232      | – – Of fowls of the species <i>Gallus domesticus</i> :                                    | CC      |
| 160239      | – – Other:                                                                                | CC      |
| 160241      | – – Hams and cuts thereof:                                                                | CC      |
| 160242      | – – Shoulders and cuts thereof:                                                           | CC      |
| 160249      | – – Other, including mixtures:                                                            | CC      |
| 160250      | – Of bovine animals:                                                                      | CC      |
| 160290      | – Other, including preparations of blood of any animal:                                   | CC      |
| 160300      | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates | RVC(40) |
| <b>1604</b> | <b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:</b> |         |
| 160411      | – – Salmon                                                                                | RVC(40) |
| 160412      | – – Herrings                                                                              | RVC(40) |
| 160413      | – – Sardines, sardinella and brisling or sprats:                                          | RVC(40) |
| 160414      | – – Tunas, skipjack and bonito ( <i>Sarda</i> spp.):                                      | RVC(40) |
| 160415      | – – Mackerel:                                                                             | RVC(40) |
| 160416      | – – Anchovies:                                                                            | RVC(40) |
| 160417      | – – Eels:                                                                                 | RVC(40) |
| 160419      | – – Other:                                                                                | RVC(40) |
| 160420      | – Other prepared or preserved fish:                                                       | RVC(40) |
| 160431      | – – Caviar                                                                                | RVC(40) |
| 160432      | – – Caviar substitutes                                                                    | RVC(40) |
| <b>1605</b> | <b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:</b>      |         |
| 160510      | – Crab:                                                                                   | RVC(40) |
| 160521      | – – Not in airtight container:                                                            | RVC(40) |
| 160529      | – – Other:                                                                                | RVC(40) |
| 160530      | – Lobster:                                                                                | RVC(40) |
| 160540      | – Other crustaceans:                                                                      | RVC(40) |
| 160551      | – – Oysters:                                                                              | RVC(40) |
| 160552      | – – Scallops, including queen scallops:                                                   | RVC(40) |
| 160553      | – – Mussels:                                                                              | RVC(40) |
| 160554      | – – Cuttle fish and squid:                                                                | RVC(40) |
| 160555      | – – Octopus:                                                                              | RVC(40) |
| 160556      | – – Clams, cockles and arkshells:                                                         | RVC(40) |
| 160557      | – – Abalone:                                                                              | RVC(40) |
| 160558      | – – Snails, other than sea snails:                                                        | RVC(40) |
| 160559      | – – Other:                                                                                | RVC(40) |
| 160561      | – – Sea cucumbers:                                                                        | RVC(40) |
| 160562      | – – Sea Urchins:                                                                          | RVC(40) |
| 160563      | – – Jellyfish:                                                                            | RVC(40) |
| 160569      | – – Other:                                                                                | RVC(40) |
| <b>17</b>   | <b>CHAPTER 17<br/>SUGARS AND SUGAR CONFECTIONERY</b>                                      |         |

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| <b>1701</b> | <b>Cane or beet sugar and chemically pure sucrose, in solid form:</b>                                                                                                                                                                       |                 |
| 170112      | -- Beet sugar                                                                                                                                                                                                                               | CC              |
| 170113      | -- Cane sugar specified in Subheading Note 2 to this Chapter                                                                                                                                                                                | CC              |
| 170114      | -- Other cane sugar                                                                                                                                                                                                                         | CC              |
| 170191      | -- Containing added flavouring or colouring matter                                                                                                                                                                                          | CTH or RVC(40)  |
| 170199      | -- Other                                                                                                                                                                                                                                    | CTH or RVC(40)  |
| <b>1702</b> | <b>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:</b> |                 |
| 170211      | -- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter                                                                                                                                  | CC or RVC(40)   |
| 170219      | -- Other                                                                                                                                                                                                                                    | CC or RVC(40)   |
| 170220      | -- Maple sugar and maple syrup                                                                                                                                                                                                              | CC or RVC(40)   |
| 170230      | -- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose                                                                                                                   | CTH or RVC(40)  |
| 170240      | -- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar                                                                                                    | CTH or RVC(40)  |
| 170250      | -- Chemically pure fructose                                                                                                                                                                                                                 | CTH or RVC(40)  |
| 170260      | -- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar                                                                                                               | CTH             |
| 170290      | -- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:                                                                                                             | CTH             |
| <b>1703</b> | <b>Molasses resulting from the extraction or refining of sugar:</b>                                                                                                                                                                         |                 |
| 170310      | -- Cane molasses                                                                                                                                                                                                                            | CTH or RVC(40)  |
| 170390      | -- Other                                                                                                                                                                                                                                    | CTH or RVC(40)  |
| <b>1704</b> | <b>Sugar confectionery (including white chocolate), not containing cocoa:</b>                                                                                                                                                               |                 |
| 170410      | -- Chewing gum, whether or not sugar-coated                                                                                                                                                                                                 | CTH             |
| 170490      | -- Other                                                                                                                                                                                                                                    | CTH or RVC(40)  |
| <b>18</b>   | <b>CHAPTER 18<br/>COCOA AND COCOA PREPARATIONS</b>                                                                                                                                                                                          |                 |
| 180100      | Cocoa beans, whole or broken, raw or roasted                                                                                                                                                                                                | CTH or RVC(35)  |
| 180200      | Cocoa shells, husks, skins and other cocoa waste                                                                                                                                                                                            | CTH or RVC(35)  |
| <b>1803</b> | <b>Cocoa paste, whether or not defatted:</b>                                                                                                                                                                                                |                 |
| 180310      | -- Not defatted                                                                                                                                                                                                                             | CTSH or RVC(35) |
| 180320      | -- Wholly or partly defatted                                                                                                                                                                                                                | CTSH or RVC(35) |
| 180400      | Cocoa butter, fat and oil                                                                                                                                                                                                                   | CTSH or RVC(35) |
| 180500      | Cocoa powder, not containing added sugar or other sweetening matter                                                                                                                                                                         | CTSH or RVC(35) |
| <b>1806</b> | <b>Chocolate and other food preparations containing cocoa:</b>                                                                                                                                                                              |                 |
| 180610      | -- Cocoa powder, containing added sugar or other sweetening matter                                                                                                                                                                          | CTH or RVC(40)  |

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| 180620      | – Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg                                                                                                                                                                                                                                                  | CTH            |
| 180631      | – – Filled                                                                                                                                                                                                                                                                                                                                                                                                                                       | CTH            |
| 180632      | – – Not filled                                                                                                                                                                                                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 180690      | – Other                                                                                                                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| <b>19</b>   | <b>CHAPTER 19<br/>PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK;<br/>PASTRYCOOKS' PRODUCTS</b>                                                                                                                                                                                                                                                                                                                                                  |                |
| <b>1901</b> | <b>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:</b> |                |
| 190110      | – Preparations for infant use, put up for retail sale:                                                                                                                                                                                                                                                                                                                                                                                           | CC or RVC(40)  |
| 190120      | – Mixes and doughs for the preparation of bakers' wares of heading 19.05:                                                                                                                                                                                                                                                                                                                                                                        | CTH            |
| 190190      | – Other:                                                                                                                                                                                                                                                                                                                                                                                                                                         | CC or RVC(40)  |
| <b>1902</b> | <b>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:</b>                                                                                                                                                                                                                            |                |
| 190211      | – – Containing eggs                                                                                                                                                                                                                                                                                                                                                                                                                              | CC             |
| 190219      | – – Other                                                                                                                                                                                                                                                                                                                                                                                                                                        | CC             |
| 190220      | – Stuffed pasta, whether or not cooked or otherwise prepared                                                                                                                                                                                                                                                                                                                                                                                     | CC             |
| 190230      | – Other pasta:                                                                                                                                                                                                                                                                                                                                                                                                                                   | CC or RVC(40)  |
| 190240      | – Couscous                                                                                                                                                                                                                                                                                                                                                                                                                                       | CC             |
| 190300      | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms                                                                                                                                                                                                                                                                                                                       | CC or RVC(40)  |
| <b>1904</b> | <b>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:</b>                                                                                                                     |                |
| 190410      | – Prepared foods obtained by the swelling or roasting of cereals or cereal products:                                                                                                                                                                                                                                                                                                                                                             | CC             |
| 190420      | – Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:                                                                                                                                                                                                                                                                                                 | CC             |
| 190430      | – Bulgur wheat                                                                                                                                                                                                                                                                                                                                                                                                                                   | CC             |
| 190490      | – Other:                                                                                                                                                                                                                                                                                                                                                                                                                                         | CC             |

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| <b>1905</b> | <b>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:</b> |               |
| 190510      | – Crispbread                                                                                                                                                                                                                | CTH           |
| 190520      | – Gingerbread and the like                                                                                                                                                                                                  | CTH           |
| 190531      | – – Sweet biscuits                                                                                                                                                                                                          | CTH           |
| 190532      | – – Waffles and wafers                                                                                                                                                                                                      | CTH           |
| 190540      | – Rusks, toasted bread and similar toasted products                                                                                                                                                                         | CTH           |
| 190590      | – Other:                                                                                                                                                                                                                    | CTH           |
| <b>20</b>   | <b>CHAPTER 20<br/>PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS</b>                                                                                                                                      |               |
| <b>2001</b> | <b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:</b>                                                                                                           |               |
| 200110      | – Cucumbers and gherkins                                                                                                                                                                                                    | CC            |
| 200190      | – Other:                                                                                                                                                                                                                    | CC            |
| <b>2002</b> | <b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:</b>                                                                                                                                             |               |
| 200210      | – Tomatoes, whole or in pieces                                                                                                                                                                                              | CC            |
| 200290      | – Other:                                                                                                                                                                                                                    | CC            |
| <b>2003</b> | <b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:</b>                                                                                                                              |               |
| 200310      | – Mushrooms of the genus <i>Agaricus</i>                                                                                                                                                                                    | CC            |
| 200390      | – Other:                                                                                                                                                                                                                    | CC            |
| <b>2004</b> | <b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06:</b>                                                                                       |               |
| 200410      | – Potatoes                                                                                                                                                                                                                  | CC            |
| 200490      | – Other vegetables and mixtures of vegetables:                                                                                                                                                                              | CC            |
| <b>2005</b> | <b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06:</b>                                                                                   |               |
| 200510      | – Homogenised vegetables                                                                                                                                                                                                    | CC            |
| 200520      | – Potatoes                                                                                                                                                                                                                  | CC            |
| 200540      | – Peas ( <i>Pisum sativum</i> )                                                                                                                                                                                             | CC            |
| 200551      | – – Beans, shelled                                                                                                                                                                                                          | CC            |
| 200559      | – – Other                                                                                                                                                                                                                   | CC            |
| 200560      | – Asparagus                                                                                                                                                                                                                 | CC            |
| 200570      | – Olives                                                                                                                                                                                                                    | CC            |
| 200580      | – Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )                                                                                                                                                                     | CC            |
| 200591      | – – Bamboo shoots                                                                                                                                                                                                           | CC            |
| 200599      | – – Other:                                                                                                                                                                                                                  | CC            |
| 200600      | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)                                                                                                          | CC            |
| <b>2007</b> | <b>Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter:</b>                                                  |               |
| 200710      | – Homogenised preparations                                                                                                                                                                                                  | CC or RVC(45) |

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| 200791      | -- Citrus fruit                                                                                                                                                                                                                                                  | CC or RVC(45)        |
| 200799      | -- Other                                                                                                                                                                                                                                                         | CC or RVC(45)        |
| <b>2008</b> | <b>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:</b>                                                           |                      |
| 200811      | -- Ground-nuts                                                                                                                                                                                                                                                   | CC, except from 1202 |
| 200819      | -- Other, including mixtures:                                                                                                                                                                                                                                    | CC                   |
| 200820      | -- Pineapples                                                                                                                                                                                                                                                    | CC                   |
| 200830      | -- Citrus fruit:                                                                                                                                                                                                                                                 | CC                   |
| 200840      | -- Pears:                                                                                                                                                                                                                                                        | CC                   |
| 200850      | -- Apricots:                                                                                                                                                                                                                                                     | CC                   |
| 200860      | -- Cherries:                                                                                                                                                                                                                                                     | CC                   |
| 200870      | -- Peaches, including nectarines:                                                                                                                                                                                                                                | CC                   |
| 200880      | -- Strawberries:                                                                                                                                                                                                                                                 | CC                   |
| 200891      | -- Palm hearts                                                                                                                                                                                                                                                   | CC                   |
| 200893      | -- Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)                                                                                                                                                                               | CC                   |
| 200897      | -- Mixtures:                                                                                                                                                                                                                                                     | CC                   |
| 200899      | -- Other:                                                                                                                                                                                                                                                        | CC                   |
| <b>2009</b> | <b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:</b>                                                                                  |                      |
| 200911      | -- Frozen:                                                                                                                                                                                                                                                       | CC or RVC(40)        |
| 200912      | -- Not frozen, of a Brix value not exceeding 20:                                                                                                                                                                                                                 | CC or RVC(40)        |
| 200919      | -- Other:                                                                                                                                                                                                                                                        | CC or RVC(40)        |
| 200921      | -- Of a Brix value not exceeding 20:                                                                                                                                                                                                                             | CC or RVC(40)        |
| 200929      | -- Other:                                                                                                                                                                                                                                                        | CC or RVC(40)        |
| 200931      | -- Of a Brix value not exceeding 20:                                                                                                                                                                                                                             | CC or RVC(40)        |
| 200939      | -- Other:                                                                                                                                                                                                                                                        | CC or RVC(40)        |
| 200941      | -- Of a Brix value not exceeding 20                                                                                                                                                                                                                              | CC or RVC(40)        |
| 200949      | -- Other                                                                                                                                                                                                                                                         | CC or RVC(40)        |
| 200950      | -- Tomato juice:                                                                                                                                                                                                                                                 | CC or RVC(40)        |
| 200961      | -- Of a Brix value not exceeding 30                                                                                                                                                                                                                              | CC or RVC(40)        |
| 200969      | -- Other                                                                                                                                                                                                                                                         | CC or RVC(40)        |
| 200971      | -- Of a Brix value not exceeding 20                                                                                                                                                                                                                              | CC or RVC(40)        |
| 200979      | -- Other                                                                                                                                                                                                                                                         | CC or RVC(40)        |
| 200981      | -- Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice:                                                                                                                                                                          | CC or RVC(40)        |
| 200989      | -- Other:                                                                                                                                                                                                                                                        | CC or RVC(40)        |
| 200990      | -- Mixtures of juices:                                                                                                                                                                                                                                           | CC or RVC(40)        |
| <b>21</b>   | <b>CHAPTER 21<br/>MISCELLANEOUS EDIBLE PREPARATIONS</b>                                                                                                                                                                                                          |                      |
| <b>2101</b> | <b>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:</b> |                      |
| 210111      | -- Extracts, essences and concentrates                                                                                                                                                                                                                           | CC or RVC(40)        |

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| 210112      | – Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:                                                                                                                             | CTSH or RVC(40) |
| 210120      | – Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:                                                         | CC or RVC(40)   |
| 210130      | – Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof                                                                                                                  | CC or RVC(40)   |
| <b>2102</b> | <b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.</b>                                                                      |                 |
| 210210      | – Active yeasts                                                                                                                                                                                                          | CC or RVC(40)   |
| 210220      | – Inactive yeasts; other single-cell micro-organisms, dead:                                                                                                                                                              | CC or RVC(40)   |
| 210230      | – Prepared baking powders                                                                                                                                                                                                | CC or RVC(40)   |
| <b>2103</b> | <b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard</b>                                                                                              |                 |
| 210310      | – Soya sauce                                                                                                                                                                                                             | CC or RVC(45)   |
| 210320      | – Tomato ketchup and other tomato sauces                                                                                                                                                                                 | CC or RVC(45)   |
| 210330      | – Mustard flour and meal and prepared mustard:                                                                                                                                                                           | CC or RVC(40)   |
| 210390      | – Other                                                                                                                                                                                                                  | CC or RVC(40)   |
| <b>2104</b> | <b>Soups and broths and preparations therefor; homogenised composite food preparations</b>                                                                                                                               |                 |
| 210410      | – Soups and broths and preparations therefor:                                                                                                                                                                            | CC or RVC(40)   |
| 210420      | – Homogenised composite food preparations                                                                                                                                                                                | CC or RVC(40)   |
| 210500      | Ice cream and other edible ice, whether or not containing cocoa                                                                                                                                                          | CC              |
| <b>2106</b> | <b>Food preparations not elsewhere specified or included.</b>                                                                                                                                                            |                 |
| 210610      | – Protein concentrates and textured protein substances                                                                                                                                                                   | CTSH            |
| 210690      | – Other:                                                                                                                                                                                                                 | CTSH            |
| <b>22</b>   | <b>CHAPTER 22<br/>BEVERAGES, SPIRITS AND VINEGAR</b>                                                                                                                                                                     |                 |
| <b>2201</b> | <b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:</b>                                                     |                 |
| 220110      | – Mineral waters and aerated waters                                                                                                                                                                                      | CC              |
| 220190      | – Other:                                                                                                                                                                                                                 | CC              |
| <b>2202</b> | <b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.</b> |                 |
| 220210      | – Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:                                                                                                   | CC or RVC(40)   |
| 220290      | – Other:                                                                                                                                                                                                                 | CC or RVC(40)   |
| 220300      | Beer made from malt.                                                                                                                                                                                                     | CTH or RVC(35)  |
| <b>2204</b> | <b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>                                                                                                                     |                 |
| 220410      | – Sparkling wine:                                                                                                                                                                                                        | CC              |
| 220421      | – In containers holding 2 litres or less:                                                                                                                                                                                | CC              |

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| 220429      | – – Other:                                                                                                                                                                                         | CC             |
| 220430      | – Other grape must:                                                                                                                                                                                | CC             |
| <b>2205</b> | <b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>                                                                                                       |                |
| 220510      | – In containers holding 2 litres or less:                                                                                                                                                          | CC             |
| 220590      | – Other:                                                                                                                                                                                           | CC             |
| 220600      | Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included  | CC             |
| <b>2207</b> | <b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>                                           |                |
| 220710      | – Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher                                                                                                              | CC             |
| 220720      | – Ethyl alcohol and other spirits, denatured, of any strength:                                                                                                                                     | CC             |
| <b>2208</b> | <b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages</b>                                                       |                |
| 220820      | – Spirits obtained by distilling grape wine or grape marc:                                                                                                                                         | CC             |
| 220830      | – Whiskies                                                                                                                                                                                         | CC             |
| 220840      | – Rum and other spirits obtained by distilling fermented sugar cane products                                                                                                                       | CC             |
| 220850      | – Gin and Geneva                                                                                                                                                                                   | CC             |
| 220860      | – Vodka                                                                                                                                                                                            | CC             |
| 220870      | – Liqueurs and cordials                                                                                                                                                                            | CC             |
| 220890      | – Other:                                                                                                                                                                                           | CC or RVC(40)  |
| 220900      | Vinegar and substitutes for vinegar obtained from acetic acid                                                                                                                                      | CTH            |
| <b>23</b>   | <b>CHAPTER 23<br/>RESIDUES AND WASTE FROM THE FOOD INDUSTRIES;<br/>PREPARED ANIMAL FODDER</b>                                                                                                      |                |
| <b>2301</b> | Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:                                        |                |
| 230110      | – Flours, meals and pellets, of meat or meat offal; greaves                                                                                                                                        | CTH or RVC(35) |
| 230120      | – Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:                                                                                                   | CTH or RVC(35) |
| <b>2302</b> | Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants:                                     |                |
| 230210      | – Of maize (corn)                                                                                                                                                                                  | RVC(35)        |
| 230230      | – Of wheat                                                                                                                                                                                         | RVC(40)        |
| 230240      | – Of other cereals:                                                                                                                                                                                | RVC(40)        |
| 230250      | – Of leguminous plants                                                                                                                                                                             | RVC(35)        |
| <b>2303</b> | <b>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.</b> |                |

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| 230310      | – Residues of starch manufacture and similar residues:                                                                                                                                          | RVC(40)        |
| 230320      | – Beet-pulp, bagasse and other waste of sugar manufacture                                                                                                                                       | RVC(35)        |
| 230330      | – Brewing or distilling dregs and waste                                                                                                                                                         | RVC(40)        |
| 230400      | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.                                                             | RVC(35)        |
| 230500      | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.                                                            | RVC(35)        |
| <b>2306</b> | <b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.</b> |                |
| 230610      | – Of cotton seeds                                                                                                                                                                               | RVC(35)        |
| 230620      | – Of linseed                                                                                                                                                                                    | RVC(35)        |
| 230630      | – Of sunflower seeds                                                                                                                                                                            | RVC(35)        |
| 230641      | – – Of low erucic acid rape or colza seeds:                                                                                                                                                     | RVC(35)        |
| 230649      | – – Other                                                                                                                                                                                       | RVC(35)        |
| 230650      | – Of coconut or copra                                                                                                                                                                           | RVC(35)        |
| 230660      | – Of palm nuts or kernels                                                                                                                                                                       | RVC(35)        |
| 230690      | – Other:                                                                                                                                                                                        | RVC(35)        |
| 230700      | Wine lees; argol.                                                                                                                                                                               | RVC(40)        |
| 230800      | Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.      | RVC(35)        |
| <b>2309</b> | <b>Preparations of a kind used in animal feeding.</b>                                                                                                                                           |                |
| 230910      | – Dog or cat food, put up for retail sale:                                                                                                                                                      | CTH            |
| 230990      | – Other:                                                                                                                                                                                        | CTH or RVC(35) |
| <b>24</b>   | <b>CHAPTER 24<br/>TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES</b>                                                                                                                              |                |
| <b>2401</b> | <b>Unmanufactured tobacco; tobacco refuse.</b>                                                                                                                                                  |                |
| 240110      | – Tobacco, not stemmed/stripped:                                                                                                                                                                | CC             |
| 240120      | – Tobacco, partly or wholly stemmed/stripped:                                                                                                                                                   | CC             |
| 240130      | – Tobacco refuse:                                                                                                                                                                               | CC             |
| <b>2402</b> | <b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco.</b>                                                                                                                   |                |
| 240210      | – Cigars, cheroots and cigarillos, containing tobacco                                                                                                                                           | CC or RVC(45)  |
| 240220      | – Cigarettes containing tobacco:                                                                                                                                                                | CC or RVC(45)  |
| 240290      | – Other:                                                                                                                                                                                        | CC or RVC(45)  |
| <b>2403</b> | <b>Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences.</b>                                                |                |
| 240311      | – – Water pipe tobacco specified in Subheading Note 1 to this Chapter:                                                                                                                          | CC or RVC(45)  |
| 240319      | – – Other:                                                                                                                                                                                      | CC or RVC(45)  |
| 240391      | – – “Homogenised” or “reconstituted” tobacco:                                                                                                                                                   | CC or RVC(45)  |
| 240399      | – – Other:                                                                                                                                                                                      | CC or RVC(45)  |

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| <b>25</b>   | <b>CHAPTER 25<br/>SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS,<br/>LIME AND CEMENT</b>                                                                                           |                |
| 250100      | Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water:             | CTH or RVC(35) |
| 250200      | Unroasted iron pyrites.                                                                                                                                                                    | CTH or RVC(35) |
| 250300      | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.                                                                                             | CTH or RVC(35) |
| <b>2504</b> | <b>Natural graphite.</b>                                                                                                                                                                   |                |
| 250410      | – In powder or in flakes                                                                                                                                                                   | CTH or RVC(35) |
| 250490      | – Other                                                                                                                                                                                    | CTH or RVC(35) |
| <b>2505</b> | <b>Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.</b>                                                                                  |                |
| 250510      | – Silica sands and quartz sands                                                                                                                                                            | CTH or RVC(35) |
| 250590      | – Other                                                                                                                                                                                    | CTH or RVC(35) |
| <b>2506</b> | <b>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.</b> |                |
| 250610      | – Quartz                                                                                                                                                                                   | CTH or RVC(35) |
| 250620      | – Quartzite                                                                                                                                                                                | CTH or RVC(35) |
| 250700      | <b>Kaolin and other kaolinic clays, whether or not calcined.</b>                                                                                                                           | CTH or RVC(35) |
| <b>2508</b> | <b>Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.</b>                       |                |
| 250810      | – Bentonite                                                                                                                                                                                | CTH or RVC(35) |
| 250830      | – Fire-clay                                                                                                                                                                                | CTH or RVC(35) |
| 250840      | – Other clays:                                                                                                                                                                             | CTH or RVC(35) |
| 250850      | – Andalusite, kyanite and sillimanite                                                                                                                                                      | CTH or RVC(35) |
| 250860      | – Mullite                                                                                                                                                                                  | CTH or RVC(35) |
| 250870      | – Chamotte or dinas earths                                                                                                                                                                 | CTH or RVC(35) |
| 250900      | Chalk.                                                                                                                                                                                     | CTH or RVC(35) |
| <b>2510</b> | <b>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.</b>                                                                                              |                |
| 251010      | – Unground:                                                                                                                                                                                | CTH or RVC(35) |
| 251020      | – Ground:                                                                                                                                                                                  | CTH or RVC(35) |
| <b>2511</b> | <b>Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.</b>                                         |                |
| 251110      | – Natural barium sulphate (barytes)                                                                                                                                                        | CTH or RVC(35) |
| 251120      | – Natural barium carbonate (witherite)                                                                                                                                                     | CTH or RVC(35) |
| 251200      | Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.             | CTH or RVC(35) |
| <b>2513</b> | <b>Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.</b>                                                                     |                |
| 251310      | – Pumice stone                                                                                                                                                                             | CTH or RVC(35) |

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| 251320      | – Emery, natural corundum, natural garnet and other natural abrasives                                                                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(35) |
| 251400      | Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape                                                                                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| <b>2515</b> | <b>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.</b>                                                                                                                                                                    |                |
| 251511      | – – Crude or roughly trimmed                                                                                                                                                                                                                                                                                                                                                                                                                                   | CTH or RVC(35) |
| 251512      | – – Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape                                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40) |
| 251520      | – Ecaussine and other calcareous monumental or building stone; alabaster                                                                                                                                                                                                                                                                                                                                                                                       | CTH or RVC(40) |
| <b>2516</b> | <b>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.</b>                                                                                                                                                                                                                                      |                |
| 251611      | – – Crude or roughly trimmed                                                                                                                                                                                                                                                                                                                                                                                                                                   | CTH or RVC(35) |
| 251612      | – – Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape                                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40) |
| 251620      | – Sandstone:                                                                                                                                                                                                                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 251690      | – Other monumental or building stone                                                                                                                                                                                                                                                                                                                                                                                                                           | CTH or RVC(40) |
| <b>2517</b> | <b>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.</b> |                |
| 251710      | – Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat- treated                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| 251720      | – Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No. 2517.10                                                                                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| 251730      | – Tarred macadam                                                                                                                                                                                                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| 251741      | – – Of marble                                                                                                                                                                                                                                                                                                                                                                                                                                                  | CTH or RVC(40) |
| 251749      | – – Other                                                                                                                                                                                                                                                                                                                                                                                                                                                      | CTH or RVC(40) |
| <b>2518</b> | <b>Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.</b>                                                                                                                                                                                                                                          |                |
| 251810      | – Dolomite not calcined or sintered                                                                                                                                                                                                                                                                                                                                                                                                                            | CTH or RVC(35) |
| 251820      | – Calcined or sintered dolomite                                                                                                                                                                                                                                                                                                                                                                                                                                | CTH or RVC(35) |
| 251830      | – Dolomite ramming mix                                                                                                                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40) |

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| <b>2519</b> | <b>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.</b>             |                |
| 251910      | – Natural magnesium carbonate (magnesite)                                                                                                                                                                                                   | CTH or RVC(35) |
| 251990      | – Other                                                                                                                                                                                                                                     | CTH or RVC(35) |
| <b>2520</b> | <b>Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.</b>                                                              |                |
| 252010      | – Gypsum; anhydrite                                                                                                                                                                                                                         | CTH or RVC(35) |
| 252020      | – Plasters                                                                                                                                                                                                                                  | CTH or RVC(35) |
| 252100      | Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.                                                                                                                                 | CTH or RVC(35) |
| <b>2522</b> | <b>Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.</b>                                                                                                                                  |                |
| 252210      | – Quicklime                                                                                                                                                                                                                                 | CTH or RVC(35) |
| 252220      | – Slaked lime                                                                                                                                                                                                                               | CTH or RVC(35) |
| 252230      | – Hydraulic lime                                                                                                                                                                                                                            | CTH or RVC(35) |
| <b>2523</b> | <b>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.</b>                                                                              |                |
| 252310      | – Cement clinkers                                                                                                                                                                                                                           | CTH or RVC(40) |
| 252321      | – – White cement, whether or not artificially coloured                                                                                                                                                                                      | CTH or RVC(40) |
| 252329      | – – Other:                                                                                                                                                                                                                                  | CTH or RVC(40) |
| 252330      | – Aluminous cement                                                                                                                                                                                                                          | CTH or RVC(40) |
| 252390      | – Other hydraulic cements                                                                                                                                                                                                                   | CTH or RVC(40) |
| <b>2524</b> | <b>Asbestos.</b>                                                                                                                                                                                                                            |                |
| 252410      | – Crocidolite                                                                                                                                                                                                                               | CTH or RVC(40) |
| 252490      | – Other                                                                                                                                                                                                                                     | CTH or RVC(40) |
| <b>2525</b> | <b>Mica, including splittings; mica waste.</b>                                                                                                                                                                                              |                |
| 252510      | – Crude mica and mica rifted into sheets or splittings                                                                                                                                                                                      | CTH or RVC(35) |
| 252520      | – Mica powder                                                                                                                                                                                                                               | CTH or RVC(35) |
| 252530      | – Mica waste                                                                                                                                                                                                                                | CTH or RVC(35) |
| <b>2526</b> | <b>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.</b>                                                                        |                |
| 252610      | – Not crushed, not powdered                                                                                                                                                                                                                 | CTH or RVC(35) |
| 252620      | – Crushed or powdered:                                                                                                                                                                                                                      | CTH or RVC(35) |
| 252800      | Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H <sub>3</sub> BO <sub>3</sub> calculated on the dry weight | CTH or RVC(35) |
| <b>2529</b> | <b>Feldspar; leucite; nepheline and nepheline syenite; fluorspar.</b>                                                                                                                                                                       |                |
| 252910      | – Feldspar                                                                                                                                                                                                                                  | CTH or RVC(35) |
| 252921      | – – Containing by weight 97 % or less of calcium fluoride                                                                                                                                                                                   | CTH or RVC(35) |
| 252922      | – – Containing by weight more than 97 % of calcium fluoride                                                                                                                                                                                 | CTH or RVC(35) |
| 252930      | – Leucite; nepheline and nepheline syenite                                                                                                                                                                                                  | CTH or RVC(35) |

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| <b>2530</b> | <b>Mineral substances not elsewhere specified or included.</b>                                                                                                 |                                                                                                                  |
| 253010      | – Vermiculite, perlite and chlorites, unexpanded                                                                                                               | CTH or RVC(35)                                                                                                   |
| 253020      | – Kieserite, epsomite (natural magnesium sulphates):                                                                                                           | CTH or RVC(40)                                                                                                   |
| 253090      | – Other:                                                                                                                                                       | CTH or RVC(40)                                                                                                   |
| <b>26</b>   | <b>CHAPTER 26<br/>ORES, SLAG AND ASH</b>                                                                                                                       |                                                                                                                  |
| <b>2601</b> | <b>Iron ores and concentrates, including roasted iron pyrites:</b>                                                                                             |                                                                                                                  |
| 260111      | – – Non-agglomerated                                                                                                                                           | CTH or RVC(35)                                                                                                   |
| 260112      | – – Agglomerated                                                                                                                                               | CTH or RVC(35)                                                                                                   |
| 260120      | – Roasted iron pyrites                                                                                                                                         | CTH or RVC(35)                                                                                                   |
| 260200      | Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight. | CTH or RVC(35)                                                                                                   |
| 260300      | Copper ores and concentrates.                                                                                                                                  | CTH or RVC(35)                                                                                                   |
| 260400      | Nickel ores and concentrates.                                                                                                                                  | CTH or RVC(35)                                                                                                   |
| 260500      | Cobalt ores and concentrates.                                                                                                                                  | CTH or RVC(35)                                                                                                   |
| 260600      | Aluminium ores and concentrates.                                                                                                                               | CTH or RVC(35)                                                                                                   |
| 260700      | Lead ores and concentrates.                                                                                                                                    | CTH or RVC(35)                                                                                                   |
| 260800      | Zinc ores and concentrates.                                                                                                                                    | CTH or RVC(35)                                                                                                   |
| 260900      | Tin ores and concentrates.                                                                                                                                     | CTH or RVC(35)                                                                                                   |
| 261000      | Chromium ores and concentrates.                                                                                                                                | CTH or RVC(35)                                                                                                   |
| 261100      | Tungsten ores and concentrates.                                                                                                                                | CTH or RVC(35)                                                                                                   |
| <b>2612</b> | <b>Uranium or thorium ores and concentrates.</b>                                                                                                               |                                                                                                                  |
| 261210      | – Uranium ores and concentrates                                                                                                                                | CTH or RVC(35)                                                                                                   |
| 261220      | – Thorium ores and concentrates                                                                                                                                | CTH or RVC(35)                                                                                                   |
| <b>2613</b> | <b>Molybdenum ores and concentrates.</b>                                                                                                                       |                                                                                                                  |
| 261310      | – Roasted                                                                                                                                                      | CTH or RVC(35)                                                                                                   |
| 261390      | – Other                                                                                                                                                        | CTH or RVC(35)                                                                                                   |
| 261400      | Titanium ores and concentrates                                                                                                                                 | CTH or RVC(35)                                                                                                   |
| <b>2615</b> | <b>Niobium, tantalum, vanadium or zirconium ores and concentrates.</b>                                                                                         |                                                                                                                  |
| 261510      | – Zirconium ores and concentrates                                                                                                                              | CTH or RVC(35)                                                                                                   |
| 261590      | – Other                                                                                                                                                        | CTH or RVC(35)                                                                                                   |
| <b>2616</b> | <b>Precious metal ores and concentrates.</b>                                                                                                                   |                                                                                                                  |
| 261610      | – Silver ores and concentrates                                                                                                                                 | CTH or RVC(35)                                                                                                   |
| 261690      | – Other                                                                                                                                                        | CTH or RVC(35)                                                                                                   |
| <b>2617</b> | <b>Other ores and concentrates.</b>                                                                                                                            |                                                                                                                  |
| 261710      | – Antimony ores and concentrates                                                                                                                               | CTH or RVC(35)                                                                                                   |
| 261790      | – Other                                                                                                                                                        | CTH or RVC(35)                                                                                                   |
| 261800      | Granulated slag (slag sand) from the manufacture of iron or steel.                                                                                             | CTH or RVC(35)                                                                                                   |
| 261900      | Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.                                                      | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| <b>2620</b> | <b>Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.</b>                                |                                                                                                                  |

|             |                                                                                                                                                                            |                                                                                                                  |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|
| 262011      | -- Hard zinc spelter                                                                                                                                                       | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 262019      | -- Other                                                                                                                                                                   | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 262021      | -- Leaded gasoline sludges and leaded anti-knock compound sludges                                                                                                          | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 262029      | -- Other                                                                                                                                                                   | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 262030      | - Containing mainly copper                                                                                                                                                 | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 262040      | - Containing mainly aluminium                                                                                                                                              | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 262060      | - Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 262091      | -- Containing antimony, beryllium, cadmium, chromium or their mixtures                                                                                                     | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 262099      | -- Other                                                                                                                                                                   | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| <b>2621</b> | <b>Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.</b>                                                        |                                                                                                                  |
| 262110      | - Ash and residues from the incineration of municipal waste                                                                                                                | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 262190      | - Other                                                                                                                                                                    | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| <b>27</b>   | <b>CHAPTER 27<br/>MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES</b>                                                 |                                                                                                                  |

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

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

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

|             |                                                                                                                                                                                                   |                |
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| <b>2701</b> | <b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</b>                                                                                                                   |                |
| 270111      | – Anthracite                                                                                                                                                                                      | CTH or RVC(40) |
| 270112      | – Bituminous coal:                                                                                                                                                                                | CTH or RVC(40) |
| 270119      | – Other coal                                                                                                                                                                                      | CTH or RVC(40) |
| 270120      | – Briquettes, ovoids and similar solid fuels manufactured from coal                                                                                                                               | CTH or RVC(40) |
| <b>2702</b> | <b>Lignite, whether or not agglomerated, excluding jet.</b>                                                                                                                                       |                |
| 270210      | – Lignite, whether or not pulverised, but not agglomerated                                                                                                                                        | CTH or RVC(40) |
| 270220      | – Agglomerated lignite                                                                                                                                                                            | CTH or RVC(40) |
| 270300      | Peat (including peat litter), whether or not agglomerated.                                                                                                                                        | CTH or RVC(40) |
| 270400      | Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.                                                                                                    | CTH or RVC(40) |
| 270500      | Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.                                                                                   | CTH or RVC(35) |
| 270600      | Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.                                       | CTH or RVC(35) |
| <b>2707</b> | <b>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.</b> |                |
| 270710      | – Benzole (benzene)                                                                                                                                                                               | CTH or RVC(40) |
| 270720      | – Toluol (toluene)                                                                                                                                                                                | CTH or RVC(40) |
| 270730      | – Xylol (xylenes)                                                                                                                                                                                 | CTH or RVC(40) |
| 270740      | – Naphthalene                                                                                                                                                                                     | CTH or RVC(40) |
| 270750      | – Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method                                                                | CTH or RVC(45) |
| 270791      | – Creosote oils                                                                                                                                                                                   | CTH or RVC(45) |
| 270799      | – Other                                                                                                                                                                                           | CTH or RVC(45) |
| <b>2708</b> | <b>Pitch and pitch coke, obtained from coal tar or from other mineral tars.</b>                                                                                                                   |                |
| 270810      | – Pitch                                                                                                                                                                                           | CTH or RVC(40) |
| 270820      | – Pitch coke                                                                                                                                                                                      | CTH or RVC(40) |
| 270900      | Petroleum oils and oils obtained from bituminous minerals, crude                                                                                                                                  | CTH or RVC(35) |

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|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|
| <b>2710</b> | <b>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.</b>                                 |                                                                                                                  |
| 271012      | -- Light oils and preparations:                                                                                                                                                                                                                                                                                                                  | CTH or RVC(40)                                                                                                   |
| 271019      | -- Other:                                                                                                                                                                                                                                                                                                                                        | CTH or RVC(40)                                                                                                   |
| 271020      | -- 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 | CTH or RVC(40)                                                                                                   |
| 271091      | -- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)                                                                                                                                                                                                                             | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 271099      | -- Other                                                                                                                                                                                                                                                                                                                                         | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| <b>2711</b> | <b>Petroleum gases and other gaseous hydrocarbons.</b>                                                                                                                                                                                                                                                                                           |                                                                                                                  |
| 271111      | -- Natural gas                                                                                                                                                                                                                                                                                                                                   | CTH or RVC(35)                                                                                                   |
| 271112      | -- Propane                                                                                                                                                                                                                                                                                                                                       | CTH or RVC(35)                                                                                                   |
| 271113      | -- Butanes                                                                                                                                                                                                                                                                                                                                       | CTH or RVC(35)                                                                                                   |
| 271114      | -- Ethylene, propylene, butylene and butadiene:                                                                                                                                                                                                                                                                                                  | CTH or RVC(35)                                                                                                   |
| 271119      | -- Other                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40)                                                                                                   |
| 271121      | -- Natural gas:                                                                                                                                                                                                                                                                                                                                  | CTH or RVC(35)                                                                                                   |
| 271129      | -- Other                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40)                                                                                                   |
| <b>2712</b> | <b>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.</b>                                                                                                              |                                                                                                                  |
| 271210      | -- Petroleum jelly                                                                                                                                                                                                                                                                                                                               | CTH or RVC(45)                                                                                                   |
| 271220      | -- Paraffin wax containing by weight less than 0.75 % of oil                                                                                                                                                                                                                                                                                     | CTH or RVC(45)                                                                                                   |
| 271290      | -- Other                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(45)                                                                                                   |
| <b>2713</b> | <b>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.</b>                                                                                                                                                                                                                      |                                                                                                                  |
| 271311      | -- Not calcined                                                                                                                                                                                                                                                                                                                                  | CTH or RVC(40)                                                                                                   |
| 271312      | -- Calcined                                                                                                                                                                                                                                                                                                                                      | CTH or RVC(40)                                                                                                   |
| 271320      | -- Petroleum bitumen                                                                                                                                                                                                                                                                                                                             | CTH or RVC(40)                                                                                                   |
| 271390      | -- Other residues of petroleum oils or of oils obtained from bituminous minerals                                                                                                                                                                                                                                                                 | CTH or RVC(40)                                                                                                   |
| <b>2714</b> | <b>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.</b>                                                                                                                                                                                                                                     |                                                                                                                  |
| 271410      | -- Bituminous or oil shale and tar sands                                                                                                                                                                                                                                                                                                         | CTH or RVC(40)                                                                                                   |
| 271490      | -- Other                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40)                                                                                                   |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                              |                 |
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| 271500                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs). | CTH or RVC(40)  |
| 271600                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Electrical energy.                                                                                                                                                           | CTH or RVC(35)  |
| <b>28</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>CHAPTER 28<br/>INORGANIC CHEMICALS; ORGANIC OR INORGANIC<br/>COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS,<br/>OF RADIOACTIVE ELEMENTS OR OF ISOTOPES</b>           |                 |
| <p><b>Note:</b> Notwithstanding any of the line-by-line rules, the “standard materials” rule may be applied to any good classified in Chapters 28, 29, and 32, and the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where:</p> <p>1. <i>Standard Materials:</i> Standard materials, including standard solutions, are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions, which are certified by the manufacturer. The production of standard materials is to be considered as origin conferring.</p> <p>2. <i>Chemical Reaction:</i> Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A “chemical reaction” is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:</p> <p>a. <i>Dissolving in water or other solvents;</i></p> <p>b. <i>The elimination of solvents including solvent water; or</i></p> <p>c. <i>The addition or elimination of water of crystallisation.</i></p> |                                                                                                                                                                              |                 |
| <b>2801</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Fluorine, chlorine, bromine and iodine.</b>                                                                                                                               |                 |
| 280110                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | – Chlorine                                                                                                                                                                   | CTSH or RVC(35) |
| 280120                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | – Iodine                                                                                                                                                                     | CTSH or RVC(35) |
| 280130                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | – Fluorine; bromine                                                                                                                                                          | CTSH or RVC(35) |
| 280200                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Sulphur, sublimed or precipitated; colloidal sulphur.                                                                                                                        | CTSH or RVC(35) |
| 280300                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).                                                                                        | CTH or RVC(40)  |
| <b>2804</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Hydrogen, rare gases and other non-metals.</b>                                                                                                                            |                 |
| 280410                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | – Hydrogen                                                                                                                                                                   | CTSH or RVC(35) |
| 280421                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | – – Argon                                                                                                                                                                    | CTSH or RVC(35) |
| 280429                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | – – Other                                                                                                                                                                    | CTSH or RVC(35) |
| 280430                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | – Nitrogen                                                                                                                                                                   | CTSH or RVC(35) |
| 280440                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | – Oxygen                                                                                                                                                                     | CTSH or RVC(35) |
| 280450                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | – Boron; tellurium                                                                                                                                                           | CTSH or RVC(35) |
| 280461                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | – – Containing by weight not less than 99.99% of silicon                                                                                                                     | CTSH or RVC(35) |
| 280469                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | – – Other                                                                                                                                                                    | CTSH or RVC(35) |
| 280470                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | – Phosphorus                                                                                                                                                                 | CTSH or RVC(35) |
| 280480                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | – Arsenic                                                                                                                                                                    | CTSH or RVC(35) |
| 280490                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | – Selenium                                                                                                                                                                   | CTSH or RVC(35) |
| <b>2805</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.</b>                                         |                 |

|             |                                                                                                                 |                 |
|-------------|-----------------------------------------------------------------------------------------------------------------|-----------------|
| 280511      | -- Sodium                                                                                                       | CTH or RVC(35)  |
| 280512      | -- Calcium                                                                                                      | CTH or RVC(35)  |
| 280519      | -- Other                                                                                                        | CTSH or RVC(35) |
| 280530      | -- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed                           | CTSH or RVC(35) |
| 280540      | -- Mercury                                                                                                      | CTSH or RVC(35) |
| <b>2806</b> | <b>Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.</b>                                             |                 |
| 280610      | -- Hydrogen chloride (hydrochloric acid)                                                                        | CTH or RVC(40)  |
| 280620      | -- Chlorosulphuric acid                                                                                         | CTH or RVC(40)  |
| 280700      | Sulphuric acid; oleum.                                                                                          | CTH or RVC(40)  |
| 280800      | Nitric acid; sulphonitric acids                                                                                 | CTH or RVC(40)  |
| <b>2809</b> | <b>Diphosphorus pentaoxide; phosphoric acid, polyphosphoric acids, whether or not chemically defined:</b>       |                 |
| 280910      | -- Diphosphorus pentaoxide                                                                                      | CTH or RVC(40)  |
| 280920      | -- Phosphoric acid and polyphosphoric acids                                                                     | CTH or RVC(40)  |
| 281000      | Oxides of boron; boric acids.                                                                                   | CTH or RVC(40)  |
| <b>2811</b> | <b>Other inorganic acids and other inorganic oxygen compounds of non-metals.</b>                                |                 |
| 281111      | -- Hydrogen fluoride (hydrofluoric acid)                                                                        | CTH or RVC(40)  |
| 281119      | -- Other                                                                                                        | CTH or RVC(40)  |
| 281121      | -- Carbon dioxide                                                                                               | CTH or RVC(40)  |
| 281122      | -- Silicon dioxide                                                                                              | CTH or RVC(40)  |
| 281129      | -- Other                                                                                                        | CTH or RVC(40)  |
| <b>2812</b> | <b>Halides and halide oxides of non-metals.</b>                                                                 |                 |
| 281210      | -- Chlorides and chloride oxides                                                                                | CTH or RVC(40)  |
| 281290      | -- Other                                                                                                        | CTH or RVC(40)  |
| <b>2813</b> | <b>Sulphides of non-metals; commercial phosphorus trisulphide.</b>                                              |                 |
| 281310      | -- Carbon disulphide                                                                                            | CTH or RVC(40)  |
| 281390      | -- Other                                                                                                        | CTH or RVC(40)  |
| <b>2814</b> | <b>Ammonia, anhydrous or in aqueous solution.</b>                                                               |                 |
| 281410      | -- Anhydrous ammonia                                                                                            | CTSH or RVC(35) |
| 281420      | -- Ammonia in aqueous solution                                                                                  | CTSH or RVC(35) |
| <b>2815</b> | <b>Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.</b> |                 |
| 281511      | -- Solid                                                                                                        | CTH or RVC(40)  |
| 281512      | -- In aqueous solution (soda lye or liquid soda)                                                                | CTH or RVC(40)  |
| 281520      | -- Potassium hydroxide (caustic potash)                                                                         | CTH or RVC(40)  |
| 281530      | -- Peroxides of sodium or potassium                                                                             | CTH or RVC(40)  |
| <b>2816</b> | <b>Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.</b>           |                 |
| 281610      | -- Hydroxide and peroxide of magnesium                                                                          | CTH or RVC(40)  |
| 281640      | -- Oxides, hydroxides and peroxides, of strontium or barium                                                     | CTH or RVC(40)  |
| 281700      | Zinc oxide; zinc peroxide.                                                                                      | CTH or RVC(40)  |
| <b>2818</b> | <b>Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.</b>            |                 |
| 281810      | -- Artificial corundum, whether or not chemically defined                                                       | CTH or RVC(40)  |
| 281820      | -- Aluminium oxide, other than artificial corundum                                                              | CTH or RVC(40)  |

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| 281830      | – Aluminium hydroxide                                                                                                                         | CTH or RVC(40) |
| <b>2819</b> | <b>Chromium oxides and hydroxides.</b>                                                                                                        |                |
| 281910      | – Chromium trioxide                                                                                                                           | CTH or RVC(40) |
| 281990      | – Other                                                                                                                                       | CTH or RVC(40) |
| <b>2820</b> | <b>Manganese oxides.</b>                                                                                                                      |                |
| 282010      | – Manganese dioxide                                                                                                                           | CTH or RVC(40) |
| 282090      | – Other                                                                                                                                       | CTH or RVC(40) |
| <b>2821</b> | <b>Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe<sub>2</sub>O<sub>3</sub>.</b> |                |
| 282110      | – Iron oxides and hydroxides                                                                                                                  | CTH or RVC(40) |
| 282120      | – Earth colours                                                                                                                               | CTH or RVC(40) |
| 282200      | Cobalt oxides and hydroxides; commercial cobalt oxides.                                                                                       | CTH or RVC(40) |
| 282300      | Titanium oxides.                                                                                                                              | CTH or RVC(40) |
| <b>2824</b> | <b>Lead oxides; red lead and orange lead.</b>                                                                                                 |                |
| 282410      | – Lead monoxide (litharge, massicot)                                                                                                          | CTH or RVC(40) |
| 282490      | – Other                                                                                                                                       | CTH or RVC(40) |
| <b>2825</b> | <b>Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.</b>            |                |
| 282510      | – Hydrazine and hydroxylamine and their inorganic salts                                                                                       | CTH or RVC(40) |
| 282520      | – Lithium oxide and hydroxide                                                                                                                 | CTH or RVC(40) |
| 282530      | – Vanadium oxides and hydroxides                                                                                                              | CTH or RVC(40) |
| 282540      | – Nickel oxides and hydroxides                                                                                                                | CTH or RVC(40) |
| 282550      | – Copper oxides and hydroxides                                                                                                                | CTH or RVC(40) |
| 282560      | – Germanium oxides and zirconium dioxide                                                                                                      | CTH or RVC(40) |
| 282570      | – Molybdenum oxides and hydroxides                                                                                                            | CTH or RVC(40) |
| 282580      | – Antimony oxides                                                                                                                             | CTH or RVC(40) |
| 282590      | – Other                                                                                                                                       | CTH or RVC(40) |
| <b>2826</b> | <b>Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.</b>                                                         |                |
| 282612      | – – Of aluminium                                                                                                                              | CTH or RVC(40) |
| 282619      | – – Other                                                                                                                                     | CTH or RVC(40) |
| 282630      | – Sodium hexafluoroaluminate (synthetic cryolite)                                                                                             | CTH or RVC(40) |
| 282690      | – Other                                                                                                                                       | CTH or RVC(40) |
| <b>2827</b> | <b>Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.</b>                            |                |
| 282710      | – Ammonium chloride                                                                                                                           | CTH or RVC(40) |
| 282720      | – Calcium chloride                                                                                                                            | CTH or RVC(40) |
| 282731      | – – Of magnesium                                                                                                                              | CTH or RVC(40) |
| 282732      | – – Of aluminium                                                                                                                              | CTH or RVC(40) |
| 282735      | – – Of nickel                                                                                                                                 | CTH or RVC(40) |
| 282739      | – – Other:                                                                                                                                    | CTH or RVC(40) |
| 282741      | – – Of copper                                                                                                                                 | CTH or RVC(40) |
| 282749      | – – Other                                                                                                                                     | CTH or RVC(40) |
| 282751      | – – Bromides of sodium or of potassium                                                                                                        | CTH or RVC(40) |
| 282759      | – – Other                                                                                                                                     | CTH or RVC(40) |
| 282760      | – Iodides and iodide oxides                                                                                                                   | CTH or RVC(40) |

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| <b>2828</b> | <b>Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.</b>                                                    |                |
| 282810      | – Commercial calcium hypochlorite and other calcium hypochlorites                                                                  | CTH or RVC(40) |
| 282890      | – Other:                                                                                                                           | CTH or RVC(40) |
| <b>2829</b> | <b>Chlorates and perchlorates; bromates and perbromates; iodates and periodates.</b>                                               |                |
| 282911      | – – Of sodium                                                                                                                      | CTH or RVC(40) |
| 282919      | – – Other                                                                                                                          | CTH or RVC(40) |
| 282990      | – Other:                                                                                                                           | CTH or RVC(40) |
| <b>2830</b> | <b>Sulphides; polysulphides, whether or not chemically defined.</b>                                                                |                |
| 283010      | – Sodium sulphides                                                                                                                 | CTH or RVC(40) |
| 283090      | – Other:                                                                                                                           | CTH or RVC(40) |
| <b>2831</b> | <b>Dithionites and sulfoxylates.</b>                                                                                               |                |
| 283110      | – Of sodium                                                                                                                        | CTH or RVC(40) |
| 283190      | – Other                                                                                                                            | CTH or RVC(40) |
| <b>2832</b> | <b>Sulphites; thiosulphates.</b>                                                                                                   |                |
| 283210      | – Sodium sulphites                                                                                                                 | CTH or RVC(40) |
| 283220      | – Other sulphites                                                                                                                  | CTH or RVC(40) |
| 283230      | – Thiosulphates                                                                                                                    | CTH or RVC(40) |
| <b>2833</b> | <b>Sulphates; alums; peroxosulphates (persulphates).</b>                                                                           |                |
| 283311      | – – Disodium sulphate                                                                                                              | CTH or RVC(40) |
| 283319      | – – Other                                                                                                                          | CTH or RVC(40) |
| 283321      | – – Of magnesium                                                                                                                   | CTH or RVC(40) |
| 283322      | – – Of aluminium:                                                                                                                  | CTH or RVC(40) |
| 283324      | – – Of nickel                                                                                                                      | CTH or RVC(40) |
| 283325      | – – Of copper                                                                                                                      | CTH or RVC(40) |
| 283327      | – – Of barium                                                                                                                      | CTH or RVC(40) |
| 283329      | – – Other:                                                                                                                         | CTH or RVC(40) |
| 283330      | – Alums                                                                                                                            | CTH or RVC(40) |
| 283340      | – Peroxosulphates (persulphates)                                                                                                   | CTH or RVC(40) |
| <b>2834</b> | <b>Nitrites; nitrates.</b>                                                                                                         |                |
| 283410      | – Nitrites                                                                                                                         | CTH or RVC(40) |
| 283421      | – – Of potassium                                                                                                                   | CTH or RVC(40) |
| 283429      | – – Other:                                                                                                                         | CTH or RVC(40) |
| <b>2835</b> | <b>Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.</b> |                |
| 283510      | – Phosphinates (hypophosphites) and phosphonates (phosphites)                                                                      | CTH or RVC(40) |
| 283522      | – – Of mono- or disodium                                                                                                           | CTH or RVC(40) |
| 283524      | – – Of potassium                                                                                                                   | CTH or RVC(40) |
| 283525      | – – Calcium hydrogenorthophosphate (“dicalcium phosphate”):                                                                        | CTH or RVC(40) |
| 283526      | – – Other phosphates of calcium                                                                                                    | CTH or RVC(40) |
| 283529      | – – Other:                                                                                                                         | CTH or RVC(40) |
| 283531      | – – Sodium triphosphate (sodium tripolyphosphate):                                                                                 | CTH or RVC(40) |
| 283539      | – – Other:                                                                                                                         | CTH or RVC(40) |

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| <b>2836</b> | <b>Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.</b>                                    |                |
| 283620      | – Disodium carbonate                                                                                                                                 | CTH or RVC(40) |
| 283630      | – Sodium hydrogencarbonate (sodium bicarbonate)                                                                                                      | CTH or RVC(40) |
| 283640      | – Potassium carbonates                                                                                                                               | CTH or RVC(40) |
| 283650      | – Calcium carbonate                                                                                                                                  | CTH or RVC(40) |
| 283660      | – Barium carbonate                                                                                                                                   | CTH or RVC(40) |
| 283691      | – – Lithium carbonates                                                                                                                               | CTH or RVC(40) |
| 283692      | – – Strontium carbonate                                                                                                                              | CTH or RVC(40) |
| 283699      | – – Other:                                                                                                                                           | CTH or RVC(40) |
| <b>2837</b> | <b>Cyanides, cyanide oxides and complex cyanides.</b>                                                                                                |                |
| 283711      | – – Of sodium                                                                                                                                        | CTH or RVC(40) |
| 283719      | – – Other                                                                                                                                            | CTH or RVC(40) |
| 283720      | – Complex cyanides                                                                                                                                   | CTH or RVC(40) |
| <b>2839</b> | <b>Silicates; commercial alkali metal silicates.</b>                                                                                                 |                |
| 283911      | – – Sodium metasilicates                                                                                                                             | CTH or RVC(40) |
| 283919      | – – Other:                                                                                                                                           | CTH or RVC(40) |
| 283990      | – Other                                                                                                                                              | CTH or RVC(40) |
| <b>2840</b> | <b>Borates; peroxoborates (perborates).</b>                                                                                                          |                |
| 284011      | – – Anhydrous                                                                                                                                        | CTH or RVC(40) |
| 284019      | – – Other                                                                                                                                            | CTH or RVC(40) |
| 284020      | – Other borates                                                                                                                                      | CTH or RVC(40) |
| 284030      | – Peroxoborates (perborates)                                                                                                                         | CTH or RVC(40) |
| <b>2841</b> | <b>Salts of oxometallic or peroxometallic acids.</b>                                                                                                 |                |
| 284130      | – Sodium dichromate                                                                                                                                  | CTH or RVC(40) |
| 284150      | – Other chromates and dichromates; peroxochromates                                                                                                   | CTH or RVC(40) |
| 284161      | – – Potassium permanganate                                                                                                                           | CTH or RVC(40) |
| 284169      | – – Other                                                                                                                                            | CTH or RVC(40) |
| 284170      | – Molybdates                                                                                                                                         | CTH or RVC(40) |
| 284180      | – Tungstates (wolframates)                                                                                                                           | CTH or RVC(40) |
| 284190      | – Other                                                                                                                                              | CTH or RVC(40) |
| <b>2842</b> | <b>Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.</b>              |                |
| 284210      | – Double or complex silicates, including aluminosilicates whether or not chemically defined                                                          | CTH or RVC(40) |
| 284290      | – Other                                                                                                                                              | CTH or RVC(40) |
| <b>2843</b> | <b>Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.</b> |                |
| 284310      | – Colloidal precious metals                                                                                                                          | CTH or RVC(40) |
| 284321      | – – Silver nitrate                                                                                                                                   | CTH or RVC(40) |
| 284329      | – – Other                                                                                                                                            | CTH or RVC(40) |
| 284330      | – Gold compounds                                                                                                                                     | CTH or RVC(40) |
| 284390      | – Other compounds; amalgams                                                                                                                          | CTH or RVC(40) |

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| <b>2844</b> | <b>Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.</b>                                                         |                 |
| 284410      | – Natural uranium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing natural uranium or natural uranium compounds:                                                                                         | CTH or RVC(40)  |
| 284420      | – Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products:                           | CTSH or RVC(35) |
| 284430      | – Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products:                               | CTH or RVC(40)  |
| 284440      | – Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermetes), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues: | CTSH or RVC(35) |
| 284450      | – Spent (irradiated) fuel elements (cartridges) of nuclear reactors                                                                                                                                                                                           | CTSH or RVC(35) |
| <b>2845</b> | <b>Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.</b>                                                                                                                      |                 |
| 284510      | – Heavy water (deuterium oxide)                                                                                                                                                                                                                               | CTH or RVC(40)  |
| 284590      | – Other                                                                                                                                                                                                                                                       | CTSH or RVC(35) |
| <b>2846</b> | <b>Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.</b>                                                                                                                                       |                 |
| 284610      | – Cerium compounds                                                                                                                                                                                                                                            | CTSH or RVC(35) |
| 284690      | – Other                                                                                                                                                                                                                                                       | CTSH or RVC(35) |
| 284700      | Hydrogen peroxide, whether or not solidified with urea.                                                                                                                                                                                                       | CTH or RVC(40)  |
| 284800      | Phosphides, whether or not chemically defined, excluding ferrophosphorus.                                                                                                                                                                                     | CTH or RVC(40)  |
| <b>2849</b> | <b>Carbides, whether or not chemically defined.</b>                                                                                                                                                                                                           |                 |
| 284910      | – Of calcium                                                                                                                                                                                                                                                  | CTH or RVC(40)  |
| 284920      | – Of silicon                                                                                                                                                                                                                                                  | CTH or RVC(40)  |
| 284990      | – Other                                                                                                                                                                                                                                                       | CTH or RVC(40)  |
| 285000      | Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are carbides of heading 28.49.                                                                                                               | CTH or RVC(40)  |
| <b>2852</b> | <b>Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.</b>                                                                                                                                                      |                 |
| 285210      | – Chemically defined:                                                                                                                                                                                                                                         | CTH or RVC(40)  |
| 285290      | – Other:                                                                                                                                                                                                                                                      | CTH or RVC(40)  |
| 285300      | Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.                                | CTH or RVC(40)  |

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| <b>29</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>CHAPTER 29<br/>ORGANIC CHEMICALS</b>                                |                |
| <p><b>Note:</b> Notwithstanding any of the line-by-line rules, the “standard materials” rule may be applied to any good classified in Chapters 28, 29, and 32, the “isomer separation” rule may be applied to any good classified in Chapter 29, and the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where:</p> <p>1. <i>Standard Materials:</i> Standard materials, including standard solutions, are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions, which are certified by the manufacturer. The production of standard materials is to be considered as origin conferring.</p> <p>2. <i>The isolation or separation of isomers from a mixture of isomers is to be considered as origin conferring.</i></p> <p>3. <i>Chemical Reaction:</i> Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A “chemical reaction” is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:</p> <p>a. <i>Dissolving in water or other solvents;</i></p> <p>b. <i>The elimination of solvents including solvent water; or</i></p> <p>c. <i>The addition or elimination of water of crystallisation.</i></p> |                                                                        |                |
| <b>2901</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Acyclic hydrocarbons.</b>                                           |                |
| 290110                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | – Saturated                                                            | CTH or RVC(35) |
| 290121                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | – – Ethylene                                                           | CTH or RVC(35) |
| 290122                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | – – Propene (propylene)                                                | CTH or RVC(35) |
| 290123                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | – – Butene (butylene) and isomers thereof                              | CTH or RVC(35) |
| 290124                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | – – Buta-1,3-diene and isoprene                                        | CTH or RVC(35) |
| 290129                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | – – Other:                                                             | CTH or RVC(35) |
| <b>2902</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Cyclic hydrocarbons.</b>                                            |                |
| 290211                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | – – Cyclohexane                                                        | CTH or RVC(35) |
| 290219                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | – – Other                                                              | CTH or RVC(35) |
| 290220                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | – Benzene                                                              | CTH or RVC(35) |
| 290230                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | – Toluene                                                              | CTH or RVC(35) |
| 290241                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | – – o-Xylene                                                           | CTH or RVC(35) |
| 290242                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | – – m-Xylene                                                           | CTH or RVC(35) |
| 290243                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | – – p-Xylene                                                           | CTH or RVC(35) |
| 290244                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | – – Mixed xylene isomers                                               | CTH or RVC(35) |
| 290250                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | – Styrene                                                              | CTH or RVC(35) |
| 290260                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | – Ethylbenzene                                                         | CTH or RVC(35) |
| 290270                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | – Cumene                                                               | CTH or RVC(35) |
| 290290                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | – Other:                                                               | CTH or RVC(35) |
| <b>2903</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Halogenated derivatives of hydrocarbons.</b>                        |                |
| 290311                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | – – Chloromethane (methyl chloride) and chloroethane (ethyl chloride): | CTH or RVC(40) |
| 290312                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | – – Dichloromethane (methylene chloride)                               | CTH or RVC(40) |
| 290313                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | – – Chloroform (trichloromethane)                                      | CTH or RVC(40) |
| 290314                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | – – Carbon tetrachloride                                               | CTH or RVC(40) |
| 290315                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | – – Ethylene dichloride (ISO) (1,2-dichloroethane)                     | CTH or RVC(40) |
| 290319                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | – – Other:                                                             | CTH or RVC(40) |

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| 290321      | -- Vinyl chloride (chloroethylene)                                                                          | CTH or RVC(40) |
| 290322      | -- Trichloroethylene                                                                                        | CTH or RVC(40) |
| 290323      | -- Tetrachloroethylene (perchloroethylene)                                                                  | CTH or RVC(40) |
| 290329      | -- Other                                                                                                    | CTH or RVC(40) |
| 290331      | -- Ethylene dibromide (ISO) (1,2-dibromoethane)                                                             | CTH or RVC(40) |
| 290339      | -- Other:                                                                                                   | CTH or RVC(40) |
| 290371      | -- Chlorodifluoromethane                                                                                    | CTH or RVC(40) |
| 290372      | -- Dichlorotrifluoroethanes                                                                                 | CTH or RVC(40) |
| 290373      | -- Dichlorofluoroethanes                                                                                    | CTH or RVC(40) |
| 290374      | -- Chlorodifluoroethanes                                                                                    | CTH or RVC(40) |
| 290375      | -- Dichloropentafluoropropanes                                                                              | CTH or RVC(40) |
| 290376      | -- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes                          | CTH or RVC(40) |
| 290377      | -- Other, perhalogenated only with fluorine and chlorine                                                    | CTH or RVC(40) |
| 290378      | -- Other perhalogenated derivatives                                                                         | CTH or RVC(40) |
| 290379      | -- Other                                                                                                    | CTH or RVC(40) |
| 290381      | -- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)                              | CTH or RVC(40) |
| 290382      | -- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)                                                       | CTH or RVC(40) |
| 290389      | -- Other                                                                                                    | CTH or RVC(40) |
| 290391      | -- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene                                                   | CTH or RVC(40) |
| 290392      | -- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane) | CTH or RVC(40) |
| 290399      | -- Other                                                                                                    | CTH or RVC(40) |
| <b>2904</b> | <b>Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.</b>         |                |
| 290410      | -- Derivatives containing only sulpho groups, their salts and ethyl esters                                  | CTH or RVC(40) |
| 290420      | -- Derivatives containing only nitro or only nitroso groups:                                                | CTH or RVC(40) |
| 290490      | -- Other                                                                                                    | CTH or RVC(40) |
| <b>2905</b> | <b>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>             |                |
| 290511      | -- Methanol (methyl alcohol)                                                                                | CTH or RVC(40) |
| 290512      | -- Propan-1-ol (propyl alcohol) and Propan-2-ol (isopropyl alcohol)                                         | CTH or RVC(40) |
| 290513      | -- Butan-1-ol (n-butyl alcohol)                                                                             | CTH or RVC(40) |
| 290514      | -- Other butanols                                                                                           | CTH or RVC(40) |
| 290516      | -- Octanol (octyl alcohol) and isomers thereof                                                              | CTH or RVC(40) |
| 290517      | -- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)       | CTH or RVC(40) |
| 290519      | -- Other                                                                                                    | CTH or RVC(40) |
| 290522      | -- Acyclic terpene alcohols                                                                                 | CTH or RVC(40) |
| 290529      | -- Other                                                                                                    | CTH or RVC(40) |
| 290531      | -- Ethylene glycol (ethanediol)                                                                             | CTH or RVC(40) |
| 290532      | -- Propylene glycol (propane-1,2-diol)                                                                      | CTH or RVC(40) |
| 290539      | -- Other                                                                                                    | CTH or RVC(40) |
| 290541      | -- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)                                           | CTH or RVC(40) |

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| 290542      | -- Pentaerythritol                                                                                                                                                                                                                     | CTH or RVC(40) |
| 290543      | -- Mannitol                                                                                                                                                                                                                            | CTH or RVC(40) |
| 290544      | -- D-glucitol (sorbitol)                                                                                                                                                                                                               | CTH or RVC(40) |
| 290545      | -- Glycerol                                                                                                                                                                                                                            | CTH or RVC(40) |
| 290549      | -- Other                                                                                                                                                                                                                               | CTH or RVC(40) |
| 290551      | -- Ethchlorvynol (INN)                                                                                                                                                                                                                 | CTH or RVC(40) |
| 290559      | -- Other                                                                                                                                                                                                                               | CTH or RVC(40) |
| <b>2906</b> | <b>Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>                                                                                                                                         |                |
| 290611      | -- Menthol                                                                                                                                                                                                                             | CTH or RVC(40) |
| 290612      | -- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols                                                                                                                                                                         | CTH or RVC(40) |
| 290613      | -- Sterols and inositols                                                                                                                                                                                                               | CTH or RVC(40) |
| 290619      | -- Other                                                                                                                                                                                                                               | CTH or RVC(40) |
| 290621      | -- Benzyl alcohol                                                                                                                                                                                                                      | CTH or RVC(40) |
| 290629      | -- Other                                                                                                                                                                                                                               | CTH or RVC(40) |
| <b>2907</b> | <b>Phenols; phenol-alcohols.</b>                                                                                                                                                                                                       |                |
| 290711      | -- Phenol (hydroxybenzene) and its salts                                                                                                                                                                                               | CTH or RVC(40) |
| 290712      | -- Cresols and their salts                                                                                                                                                                                                             | CTH or RVC(40) |
| 290713      | -- Octylphenol, nonylphenol and their isomers; salts thereof                                                                                                                                                                           | CTH or RVC(40) |
| 290715      | -- Naphthols and their salts                                                                                                                                                                                                           | CTH or RVC(40) |
| 290719      | -- Other                                                                                                                                                                                                                               | CTH or RVC(40) |
| 290721      | -- Resorcinol and its salts                                                                                                                                                                                                            | CTH or RVC(40) |
| 290722      | -- Hydroquinone (quinol) and its salts                                                                                                                                                                                                 | CTH or RVC(40) |
| 290723      | -- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts                                                                                                                                                          | CTH or RVC(40) |
| 290729      | -- Other:                                                                                                                                                                                                                              | CTH or RVC(40) |
| <b>2908</b> | <b>Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.</b>                                                                                                                                     |                |
| 290811      | -- Pentachlorophenol (ISO)                                                                                                                                                                                                             | CTH or RVC(40) |
| 290819      | -- Other                                                                                                                                                                                                                               | CTH or RVC(40) |
| 290891      | -- Dinoseb (ISO) and its salts                                                                                                                                                                                                         | CTH or RVC(40) |
| 290892      | -- 4,6-dinitro-o-cresol (DNOC (ISO)) and its salts                                                                                                                                                                                     | CTH or RVC(40) |
| 290899      | -- Other                                                                                                                                                                                                                               | CTH or RVC(40) |
| <b>2909</b> | <b>Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b> |                |
| 290911      | -- Diethyl ether                                                                                                                                                                                                                       | CTH or RVC(40) |
| 290919      | -- Other                                                                                                                                                                                                                               | CTH or RVC(40) |
| 290920      | -- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives                                                                                                                   | CTH or RVC(40) |
| 290930      | -- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives                                                                                                                                              | CTH or RVC(40) |
| 290941      | -- 2,2'-Oxydiethanol (diethylene glycol, digol)                                                                                                                                                                                        | CTH or RVC(40) |

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| 290943      | -- Monobutyl ethers of ethylene glycol or of diethylene glycol                                                                                                    | CTH or RVC(40) |
| 290944      | -- Other monoalkylethers of ethylene glycol or of diethylene glycol                                                                                               | CTH or RVC(40) |
| 290949      | -- Other                                                                                                                                                          | CTH or RVC(40) |
| 290950      | -- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives                                                    | CTH or RVC(40) |
| 290960      | -- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives                                    | CTH or RVC(40) |
| <b>2910</b> | <b>Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b> |                |
| 291010      | -- Oxirane (ethylene oxide)                                                                                                                                       | CTH or RVC(40) |
| 291020      | -- Methyloxirane (propylene oxide)                                                                                                                                | CTH or RVC(40) |
| 291030      | -- 1-Chloro-2,3-epoxypropane (epichlorohydrin)                                                                                                                    | CTH or RVC(40) |
| 291040      | -- Dieldrin (ISO, INN)                                                                                                                                            | CTH or RVC(40) |
| 291090      | -- Other                                                                                                                                                          | CTH or RVC(40) |
| 291100      | Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.                       | CTH or RVC(40) |
| <b>2912</b> | <b>Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.</b>                                                      |                |
| 291211      | -- Methanal (formaldehyde):                                                                                                                                       | CTH or RVC(40) |
| 291212      | -- Ethanal (acetaldehyde)                                                                                                                                         | CTH or RVC(40) |
| 291219      | -- Other:                                                                                                                                                         | CTH or RVC(40) |
| 291221      | -- Benzaldehyde                                                                                                                                                   | CTH or RVC(40) |
| 291229      | -- Other                                                                                                                                                          | CTH or RVC(40) |
| 291241      | -- Vanillin (4-hydroxy-3-methoxybenzaldehyde)                                                                                                                     | CTH or RVC(40) |
| 291242      | -- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)                                                                                                                 | CTH or RVC(40) |
| 291249      | -- Other                                                                                                                                                          | CTH or RVC(40) |
| 291250      | -- Cyclic polymers of aldehydes                                                                                                                                   | CTH or RVC(40) |
| 291260      | -- Paraformaldehyde                                                                                                                                               | CTH or RVC(40) |
| 291300      | Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.                                                                        | CTH or RVC(40) |
| <b>2914</b> | <b>Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>                   |                |
| 291411      | -- Acetone                                                                                                                                                        | CTH or RVC(40) |
| 291412      | -- Butanone (methyl ethyl ketone)                                                                                                                                 | CTH or RVC(40) |
| 291413      | -- 4-Methylpentan-2-one (methyl isobutyl ketone)                                                                                                                  | CTH or RVC(40) |
| 291419      | -- Other                                                                                                                                                          | CTH or RVC(40) |
| 291422      | -- Cyclohexanone and methylcyclohexanones                                                                                                                         | CTH or RVC(40) |
| 291423      | -- Ionones and methylinones                                                                                                                                       | CTH or RVC(40) |
| 291429      | -- Other:                                                                                                                                                         | CTH or RVC(40) |
| 291431      | -- Phenylacetone (phenylpropan-2-one)                                                                                                                             | CTH or RVC(40) |
| 291439      | -- Other                                                                                                                                                          | CTH or RVC(40) |
| 291440      | -- Ketone-alcohols and ketone-aldehydes                                                                                                                           | CTH or RVC(40) |

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| 291450      | – Ketone-phenols and ketones with other oxygen function                                                                                                                                                 | CTH or RVC(40)  |
| 291461      | – – Anthraquinone                                                                                                                                                                                       | CTH or RVC(40)  |
| 291469      | – – Other                                                                                                                                                                                               | CTH or RVC(40)  |
| 291470      | – Halogenated, sulphonated, nitrated or nitrosated derivatives                                                                                                                                          | CTH or RVC(40)  |
| <b>2915</b> | <b>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>                             |                 |
| 291511      | – – Formic acid                                                                                                                                                                                         | CTH or RVC(40)  |
| 291512      | – – Salts of formic acid                                                                                                                                                                                | CTH or RVC(40)  |
| 291513      | – – Esters of formic acid                                                                                                                                                                               | CTH or RVC(40)  |
| 291521      | – – Acetic acid                                                                                                                                                                                         | CTH or RVC(40)  |
| 291524      | – – Acetic anhydride                                                                                                                                                                                    | CTH or RVC(40)  |
| 291529      | – – Other                                                                                                                                                                                               | CTH or RVC(40)  |
| 291531      | – – Ethyl acetate                                                                                                                                                                                       | CTH or RVC(40)  |
| 291532      | – – Vinyl acetate                                                                                                                                                                                       | CTH or RVC(40)  |
| 291533      | – – n-Butyl acetate                                                                                                                                                                                     | CTH or RVC(40)  |
| 291536      | – – Dinoseb (ISO) acetate                                                                                                                                                                               | CTH or RVC(40)  |
| 291539      | – – Other:                                                                                                                                                                                              | CTH or RVC(40)  |
| 291540      | – Mono-, di- or trichloroacetic acids, their salts and esters                                                                                                                                           | CTH or RVC(40)  |
| 291550      | – Propionic acid, its salts and esters                                                                                                                                                                  | CTH or RVC(40)  |
| 291560      | – Butanoic acids, pentanoic acids, their salts and esters                                                                                                                                               | CTH or RVC(40)  |
| 291570      | – Palmitic acid, stearic acid, their salts and esters                                                                                                                                                   | CTH or RVC(40)  |
| 291590      | – Other:                                                                                                                                                                                                | CTSH or RVC(45) |
| <b>2916</b> | <b>Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b> |                 |
| 291611      | – – Acrylic acid and its salts                                                                                                                                                                          | CTH or RVC(40)  |
| 291612      | – – Esters of acrylic acid                                                                                                                                                                              | CTH or RVC(40)  |
| 291613      | – – Methacrylic acid and its salts                                                                                                                                                                      | CTH or RVC(40)  |
| 291614      | – – Esters of methacrylic acid:                                                                                                                                                                         | CTH or RVC(40)  |
| 291615      | – – Oleic, linoleic or linolenic acids, their salts and esters                                                                                                                                          | CTH or RVC(40)  |
| 291616      | – – Binapacryl (ISO)                                                                                                                                                                                    | CTH or RVC(40)  |
| 291619      | – – Other                                                                                                                                                                                               | CTH or RVC(40)  |
| 291620      | – Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives                                                                     | CTH or RVC(40)  |
| 291631      | – – Benzoic acid, its salts and esters                                                                                                                                                                  | CTH or RVC(40)  |
| 291632      | – – Benzoyl peroxide and benzoyl chloride                                                                                                                                                               | CTH or RVC(40)  |
| 291634      | – – Phenylacetic acid and its salts                                                                                                                                                                     | CTH or RVC(40)  |
| 291639      | – – Other:                                                                                                                                                                                              | CTH or RVC(40)  |
| <b>2917</b> | <b>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>                                                  |                 |
| 291711      | – – Oxalic acid, its salts and esters                                                                                                                                                                   | CTH or RVC(40)  |
| 291712      | – – Adipic acid, its salts and esters:                                                                                                                                                                  | CTH or RVC(40)  |
| 291713      | – – Azelaic acid, sebacic acid, their salts and esters                                                                                                                                                  | CTH or RVC(40)  |

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| 291714      | -- Maleic anhydride                                                                                                                                                                   | CTH or RVC(40) |
| 291719      | -- Other                                                                                                                                                                              | CTH or RVC(40) |
| 291720      | - Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives                                                   | CTH or RVC(40) |
| 291732      | -- Dioctyl orthophthalates                                                                                                                                                            | CTH or RVC(40) |
| 291733      | -- Dinonyl or didecyl orthophthalates                                                                                                                                                 | CTH or RVC(40) |
| 291734      | -- Other esters of orthophthalic acid:                                                                                                                                                | CTH or RVC(40) |
| 291735      | -- Phthalic anhydride                                                                                                                                                                 | CTH or RVC(40) |
| 291736      | -- Terephthalic acid and its salts                                                                                                                                                    | CTH or RVC(40) |
| 291737      | -- Dimethyl terephthalate                                                                                                                                                             | CTH or RVC(40) |
| 291739      | -- Other:                                                                                                                                                                             | CTH or RVC(40) |
| <b>2918</b> | <b>Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b> |                |
| 291811      | -- Lactic acid, its salts and esters                                                                                                                                                  | CTH or RVC(40) |
| 291812      | -- Tartaric acid                                                                                                                                                                      | CTH or RVC(40) |
| 291813      | -- Salts and esters of tartaric acid                                                                                                                                                  | CTH or RVC(40) |
| 291814      | -- Citric acid                                                                                                                                                                        | CTH or RVC(40) |
| 291815      | -- Salts and esters of citric acid:                                                                                                                                                   | CTH or RVC(40) |
| 291816      | -- Gluconic acid, its salts and esters                                                                                                                                                | CTH or RVC(40) |
| 291818      | -- Chlorobenzilate (ISO)                                                                                                                                                              | CTH or RVC(40) |
| 291819      | -- Other                                                                                                                                                                              | CTH or RVC(40) |
| 291821      | -- Salicylic acid and its salts                                                                                                                                                       | CTH or RVC(40) |
| 291822      | -- O-Acetylsalicylic acid, its salts and esters                                                                                                                                       | CTH or RVC(40) |
| 291823      | -- Other esters of salicylic acid and their salts                                                                                                                                     | CTH or RVC(40) |
| 291829      | -- Other:                                                                                                                                                                             | CTH or RVC(40) |
| 291830      | - Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives                        | CTH or RVC(40) |
| 291891      | -- 2,4,5-T (ISO) (2,4,5-Trichlorophenoxyacetic acid), its salts and esters                                                                                                            | CTH or RVC(40) |
| 291899      | -- Other                                                                                                                                                                              | CTH or RVC(40) |
| <b>2919</b> | <b>Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>                                              |                |
| 291910      | - Tris(2,3-dibromopropyl) phosphate                                                                                                                                                   | CTH or RVC(40) |
| 291990      | - Other                                                                                                                                                                               | CTH or RVC(40) |
| <b>2920</b> | <b>Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>      |                |
| 292011      | -- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)                                                                                                                      | CTH or RVC(40) |
| 292019      | -- Other                                                                                                                                                                              | CTH or RVC(40) |
| 292090      | - Other:                                                                                                                                                                              | CTH or RVC(40) |
| <b>2921</b> | <b>Amine-function compounds.</b>                                                                                                                                                      |                |
| 292111      | -- Methylamine, di- or trimethylamine and their salts                                                                                                                                 | CTH or RVC(40) |

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| 292119      | -- Other                                                                                                                                                                                                | CTH or RVC(40) |
| 292121      | -- Ethylenediamine and its salts                                                                                                                                                                        | CTH or RVC(40) |
| 292122      | -- Hexamethylenediamine and its salts                                                                                                                                                                   | CTH or RVC(40) |
| 292129      | -- Other                                                                                                                                                                                                | CTH or RVC(40) |
| 292130      | -- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof                                                                                                        | CTH or RVC(40) |
| 292141      | -- Aniline and its salts                                                                                                                                                                                | CTH or RVC(40) |
| 292142      | -- Aniline derivatives and their salts                                                                                                                                                                  | CTH or RVC(40) |
| 292143      | -- Toluidines and their derivatives; salts thereof                                                                                                                                                      | CTH or RVC(40) |
| 292144      | -- Diphenylamine and its derivatives; salts thereof                                                                                                                                                     | CTH or RVC(40) |
| 292145      | -- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof                                                                                     | CTH or RVC(40) |
| 292146      | -- Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fencamfamin (INN), lefetamine (INN), levamphetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof | CTH or RVC(40) |
| 292149      | -- Other                                                                                                                                                                                                | CTH or RVC(40) |
| 292151      | -- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof                                                                                                                    | CTH or RVC(40) |
| 292159      | -- Other                                                                                                                                                                                                | CTH or RVC(40) |
| <b>2922</b> | <b>Oxygen-function amino-compounds.</b>                                                                                                                                                                 |                |
| 292211      | -- Monoethanolamine and its salts                                                                                                                                                                       | CTH or RVC(40) |
| 292212      | -- Diethanolamine and its salts                                                                                                                                                                         | CTH or RVC(40) |
| 292213      | -- Triethanolamine and its salts                                                                                                                                                                        | CTH or RVC(40) |
| 292214      | -- Dextropropoxyphene (INN) and its salts                                                                                                                                                               | CTH or RVC(40) |
| 292219      | -- Other:                                                                                                                                                                                               | CTH or RVC(40) |
| 292221      | -- Aminohydroxynaphthalenesulphonic acids and their salts                                                                                                                                               | CTH or RVC(40) |
| 292229      | -- Other                                                                                                                                                                                                | CTH or RVC(40) |
| 292231      | -- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof                                                                                                                             | CTH or RVC(40) |
| 292239      | -- Other                                                                                                                                                                                                | CTH or RVC(40) |
| 292241      | -- Lysine and its esters; salts thereof                                                                                                                                                                 | CTH or RVC(40) |
| 292242      | -- Glutamic acid and its salts:                                                                                                                                                                         | CTH or RVC(45) |
| 292243      | -- Anthranilic acid and its salts                                                                                                                                                                       | CTH or RVC(40) |
| 292244      | -- Tilidine (INN) and its salts                                                                                                                                                                         | CTH or RVC(40) |
| 292249      | -- Other:                                                                                                                                                                                               | CTH or RVC(40) |
| 292250      | -- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function:                                                                                                            | CTH or RVC(40) |
| <b>2923</b> | <b>Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.</b>                                                                             |                |
| 292310      | -- Choline and its salts                                                                                                                                                                                | CTH or RVC(40) |
| 292320      | -- Lecithins and other phosphoaminolipids:                                                                                                                                                              | CTH or RVC(40) |
| 292390      | -- Other                                                                                                                                                                                                | CTH or RVC(40) |
| <b>2924</b> | <b>Carboxamide-function compounds; amide-function compounds of carbonic acid.</b>                                                                                                                       |                |

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| 292411      | -- Meprobamate (INN)                                                                                          | CTH or RVC(40) |
| 292412      | -- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)                                          | CTH or RVC(40) |
| 292419      | -- Other                                                                                                      | CTH or RVC(40) |
| 292421      | -- Ureines and their derivatives; salts thereof:                                                              | CTH or RVC(40) |
| 292423      | -- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts                                           | CTH or RVC(40) |
| 292424      | -- Ethinamate (INN)                                                                                           | CTH or RVC(40) |
| 292429      | -- Other:                                                                                                     | CTH or RVC(40) |
| <b>2925</b> | <b>Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.</b>      |                |
| 292511      | -- Saccharin and its salts                                                                                    | CTH or RVC(40) |
| 292512      | -- Glutethimide (INN)                                                                                         | CTH or RVC(40) |
| 292519      | -- Other                                                                                                      | CTH or RVC(40) |
| 292521      | -- Chlorodimeform (ISO)                                                                                       | CTH or RVC(40) |
| 292529      | -- Other                                                                                                      | CTH or RVC(40) |
| <b>2926</b> | <b>Nitrile-function compounds.</b>                                                                            |                |
| 292610      | -- Acrylonitrile                                                                                              | CTH or RVC(40) |
| 292620      | -- 1-Cyanoguanidine (dicyandiamide)                                                                           | CTH or RVC(40) |
| 292630      | -- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane) | CTH or RVC(40) |
| 292690      | -- Other                                                                                                      | CTH or RVC(40) |
| 292700      | Diazo-, azo- or azoxy-compounds.                                                                              | CTH or RVC(40) |
| 292800      | Organic derivatives of hydrazine or of hydroxylamine.                                                         | CTH or RVC(40) |
| <b>2929</b> | <b>Compounds with other nitrogen function.</b>                                                                |                |
| 292910      | -- Isocyanates:                                                                                               | CTH or RVC(40) |
| 292990      | -- Other:                                                                                                     | CTH or RVC(40) |
| <b>2930</b> | <b>Organo-sulphur compounds.</b>                                                                              |                |
| 293020      | -- Thiocarbamates and dithiocarbamates                                                                        | CTH or RVC(40) |
| 293030      | -- Thiuram mono-, di- or tetrasulphides                                                                       | CTH or RVC(40) |
| 293040      | -- Methionine                                                                                                 | CTH or RVC(40) |
| 293050      | -- Captafol (ISO) and methamidophos (ISO)                                                                     | CTH or RVC(40) |
| 293090      | -- Other:                                                                                                     | CTH or RVC(40) |
| 293110      | -- Tetramethyl lead and tetraethyl lead                                                                       | CTH or RVC(40) |
| 293120      | -- Tributyltin compounds                                                                                      | CTH or RVC(40) |
| 293190      | -- Other:                                                                                                     | CTH or RVC(40) |
| <b>2932</b> | <b>Heterocyclic compounds with oxygen hetero-atom(s) only.</b>                                                |                |
| 293211      | -- Tetrahydrofuran                                                                                            | CTH or RVC(40) |
| 293212      | -- 2-Furaldehyde (furfuraldehyde)                                                                             | CTH or RVC(40) |
| 293213      | -- Furfuryl alcohol and tetrahydrofurfuryl alcohol                                                            | CTH or RVC(40) |
| 293219      | -- Other                                                                                                      | CTH or RVC(40) |
| 293220      | -- Lactones                                                                                                   | CTH or RVC(40) |
| 293291      | -- Isosafrole                                                                                                 | CTH or RVC(40) |
| 293292      | -- 1-(1,3-Benzodioxol-5-yl) propan-2-one                                                                      | CTH or RVC(40) |
| 293293      | -- Piperonal                                                                                                  | CTH or RVC(40) |
| 293294      | -- Safrole                                                                                                    | CTH or RVC(40) |
| 293295      | -- Tetrahydrocannabinols (all isomers)                                                                        | CTH or RVC(40) |

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| 293299      | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| <b>2933</b> | <b>Heterocyclic compounds with nitrogen hetero-atom(s) only.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                |
| 293311      | -- Phenazone (antipyrin) and its derivatives:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | CTH or RVC(40) |
| 293319      | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 293321      | -- Hydantoin and its derivatives                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | CTH or RVC(40) |
| 293329      | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 293331      | -- Pyridine and its salts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 293332      | -- Piperidine and its salts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | CTH or RVC(40) |
| 293333      | -- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof                                                                                                                                 | CTH or RVC(40) |
| 293339      | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 293341      | -- Levorphanol (INN) and its salts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | CTH or RVC(40) |
| 293349      | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 293352      | -- Malonylurea (barbituric acid) and its salts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| 293353      | -- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof                                                                                                                                                                                                                                                                            | CTH or RVC(40) |
| 293354      | -- Other derivatives of malonylurea (barbituric acid); salts thereof                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40) |
| 293355      | -- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof                                                                                                                                                                                                                                                                                                                                                                                                                                                | CTH or RVC(40) |
| 293359      | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 293361      | -- Melamine                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | CTH or RVC(40) |
| 293369      | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 293371      | -- 6-Hexanelactam (epsilon-caprolactam)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | CTH or RVC(40) |
| 293372      | -- Clobazam (INN) and methypyrrolon (INN)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 293379      | -- Other lactams                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | CTH or RVC(40) |
| 293391      | -- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof | CTH or RVC(40) |
| 293399      | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| <b>2934</b> | <b>Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                       |                |

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| 293410      | – Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure                                                                                                                                                                       | CTH or RVC(40)  |
| 293420      | – Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused                                                                                                                                                 | CTH or RVC(40)  |
| 293430      | – Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused                                                                                                                                                 | CTH or RVC(40)  |
| 293491      | – – Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN), and sufentanil (INN); salts thereof | CTH or RVC(40)  |
| 293499      | – – Other:                                                                                                                                                                                                                                                           | CTH or RVC(40)  |
| 293500      | Sulphonamides.                                                                                                                                                                                                                                                       | CTH or RVC(40)  |
| <b>2936</b> | <b>Provitaamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.</b>                                            |                 |
| 293621      | – – Vitamins A and their derivatives                                                                                                                                                                                                                                 | CTSH or RVC(35) |
| 293622      | – – Vitamin B1 and its derivatives                                                                                                                                                                                                                                   | CTSH or RVC(35) |
| 293623      | – – Vitamin B2 and its derivatives                                                                                                                                                                                                                                   | CTSH or RVC(35) |
| 293624      | – – D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives                                                                                                                                                                                         | CTSH or RVC(35) |
| 293625      | – – Vitamin B6 and its derivatives                                                                                                                                                                                                                                   | CTSH or RVC(35) |
| 293626      | – – Vitamin B12 and its derivatives                                                                                                                                                                                                                                  | CTSH or RVC(35) |
| 293627      | – – Vitamin C and its derivatives                                                                                                                                                                                                                                    | CTSH or RVC(35) |
| 293628      | – – Vitamin E and its derivatives                                                                                                                                                                                                                                    | CTSH or RVC(35) |
| 293629      | – – Other vitamins and their derivatives                                                                                                                                                                                                                             | CTSH or RVC(35) |
| 293690      | – Other, including natural concentrates                                                                                                                                                                                                                              | CTSH or RVC(35) |
| <b>2937</b> | <b>Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.</b>                                                 |                 |
| 293711      | – – Somatotropin, its derivatives and structural analogues                                                                                                                                                                                                           | CTSH or RVC(35) |
| 293712      | – – Insulin and its salts                                                                                                                                                                                                                                            | CTSH or RVC(35) |
| 293719      | – – Other                                                                                                                                                                                                                                                            | CTSH or RVC(35) |
| 293721      | – – Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)                                                                                                                                                                | CTSH or RVC(35) |
| 293722      | – – Halogenated derivatives of corticosteroidal hormones                                                                                                                                                                                                             | CTSH or RVC(35) |
| 293723      | – – Oestrogens and progestogens                                                                                                                                                                                                                                      | CTSH or RVC(35) |
| 293729      | – – Other                                                                                                                                                                                                                                                            | CTSH or RVC(35) |
| 293750      | – Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues                                                                                                                                                                          | CTSH or RVC(35) |
| 293790      | – Other:                                                                                                                                                                                                                                                             | CTSH or RVC(35) |
| <b>2938</b> | <b>Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</b>                                                                                                                                                        |                 |
| 293810      | – Rutoside (rutin) and its derivatives                                                                                                                                                                                                                               | CTSH or RVC(35) |

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| 293890      | – Other                                                                                                                                                                                                                                                                                              | CTSH or RVC(35) |
| <b>2939</b> | <b>Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</b>                                                                                                                                                                               |                 |
| 293911      | – – Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof: | CTSH or RVC(35) |
| 293919      | – – Other                                                                                                                                                                                                                                                                                            | CTSH or RVC(35) |
| 293920      | – Alkaloids of cinchona and their derivatives; salts thereof:                                                                                                                                                                                                                                        | CTSH or RVC(35) |
| 293930      | – Caffeine and its salts                                                                                                                                                                                                                                                                             | CTSH or RVC(35) |
| 293941      | – – Ephedrine and its salts                                                                                                                                                                                                                                                                          | CTSH or RVC(35) |
| 293942      | – – Pseudoephedrine (INN) and its salts                                                                                                                                                                                                                                                              | CTSH or RVC(35) |
| 293943      | – – Cathine (INN) and its salts                                                                                                                                                                                                                                                                      | CTSH or RVC(35) |
| 293944      | – – Norephedrine and its salts                                                                                                                                                                                                                                                                       | CTSH or RVC(35) |
| 293949      | – – Other                                                                                                                                                                                                                                                                                            | CTSH or RVC(35) |
| 293951      | – – Fenetylline (INN) and its salts                                                                                                                                                                                                                                                                  | CTSH or RVC(35) |
| 293959      | – – Other                                                                                                                                                                                                                                                                                            | CTSH or RVC(35) |
| 293961      | – – Ergometrine (INN) and its salts                                                                                                                                                                                                                                                                  | CTSH or RVC(35) |
| 293962      | – – Ergotamine (INN) and its salts                                                                                                                                                                                                                                                                   | CTSH or RVC(35) |
| 293963      | – – Lysergic acid and its salts                                                                                                                                                                                                                                                                      | CTSH or RVC(35) |
| 293969      | – – Other                                                                                                                                                                                                                                                                                            | CTSH or RVC(35) |
| 293991      | – – Cocaine, ecgonine, levometamphetamine, metamphetamine (INN), metamphetamine racemate; salts, esters and other derivatives thereof:                                                                                                                                                               | CTSH or RVC(35) |
| 293999      | – – Other:                                                                                                                                                                                                                                                                                           | CTSH or RVC(35) |
| 294000      | Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.                                                                                            | CTSH or RVC(35) |
| <b>2941</b> | <b>Antibiotics.</b>                                                                                                                                                                                                                                                                                  |                 |
| 294110      | – Penicillins and their derivatives with a penicillanic acid structure; salts thereof:                                                                                                                                                                                                               | CTSH or RVC(35) |
| 294120      | – Streptomycins and their derivatives; salts thereof                                                                                                                                                                                                                                                 | CTSH or RVC(35) |
| 294130      | – Tetracyclines and their derivatives; salts thereof                                                                                                                                                                                                                                                 | CTSH or RVC(35) |
| 294140      | – Chloramphenicol and its derivatives; salts thereof                                                                                                                                                                                                                                                 | CTSH or RVC(35) |
| 294150      | – Erythromycin and its derivatives; salts thereof                                                                                                                                                                                                                                                    | CTSH or RVC(35) |
| 294190      | – Other                                                                                                                                                                                                                                                                                              | CTSH or RVC(35) |
| 294200      | Other organic compounds.                                                                                                                                                                                                                                                                             | CTH or RVC(40)  |
| <b>30</b>   | <b>CHAPTER 30<br/>PHARMACEUTICAL PRODUCTS</b>                                                                                                                                                                                                                                                        |                 |

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

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

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| <b>3001</b> | <b>Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.</b> |                 |
| 300120      | – Extracts of glands or other organs or of their secretions                                                                                                                                                                                                                                                                    | CTSH or RVC(35) |
| 300190      | – Other                                                                                                                                                                                                                                                                                                                        | CTSH or RVC(35) |
| <b>3002</b> | <b>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.</b>     |                 |
| 300210      | – Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:                                                                                                                                                                                      | CTSH or RVC(35) |
| 300220      | – Vaccines for human medicine:                                                                                                                                                                                                                                                                                                 | CTSH or RVC(35) |
| 300230      | – Vaccines for veterinary medicine                                                                                                                                                                                                                                                                                             | CTSH or RVC(35) |
| 300290      | – Other                                                                                                                                                                                                                                                                                                                        | CTSH or RVC(35) |
| <b>3003</b> | <b>Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.</b>                                                                        |                 |
| 300310      | – Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:                                                                                                                                                                                                    | CTSH or RVC(35) |
| 300320      | – Containing other antibiotics                                                                                                                                                                                                                                                                                                 | CTSH or RVC(35) |
| 300331      | – – Containing insulin                                                                                                                                                                                                                                                                                                         | CTSH or RVC(35) |
| 300339      | – – Other                                                                                                                                                                                                                                                                                                                      | CTSH or RVC(35) |
| 300340      | – Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics                                                                                                                                                                                                    | CTSH or RVC(35) |
| 300390      | – Other                                                                                                                                                                                                                                                                                                                        | CTSH or RVC(35) |

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| <b>3004</b> | <b>Medicaments (excluding goods of headings 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.</b>                                                               |                 |
| 300410      | – Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:                                                                                                                                                                                                                              | CTSH or RVC(35) |
| 300420      | – Containing other antibiotics:                                                                                                                                                                                                                                                                                                                          | CTSH or RVC(35) |
| 300431      | – – Containing insulin                                                                                                                                                                                                                                                                                                                                   | CTSH or RVC(35) |
| 300432      | – – Containing corticosteroid hormones, their derivatives or structural analogues:                                                                                                                                                                                                                                                                       | CTSH or RVC(35) |
| 300439      | – – Other                                                                                                                                                                                                                                                                                                                                                | CTSH or RVC(35) |
| 300440      | – Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics:                                                                                                                                                                                                                               | CTSH or RVC(35) |
| 300450      | – Other medicaments containing vitamins or other products of heading 29.36:                                                                                                                                                                                                                                                                              | CTSH or RVC(35) |
| 300490      | – Other:                                                                                                                                                                                                                                                                                                                                                 | CTSH or RVC(35) |
| <b>3005</b> | <b>Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.</b>                                                                                   |                 |
| 300510      | – Adhesive dressings and other articles having an adhesive layer:                                                                                                                                                                                                                                                                                        | CTSH or RVC(35) |
| 300590      | – Other:                                                                                                                                                                                                                                                                                                                                                 | CTSH or RVC(35) |
| <b>3006</b> | <b>Pharmaceutical goods specified in Note 4 to this Chapter.</b>                                                                                                                                                                                                                                                                                         |                 |
| 300610      | – Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable: | CTSH or RVC(35) |
| 300620      | – Blood-grouping reagents                                                                                                                                                                                                                                                                                                                                | CTSH or RVC(35) |
| 300630      | – Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient:                                                                                                                                                                                                                                        | CTSH or RVC(35) |
| 300640      | – Dental cements and other dental fillings; bone reconstruction cements:                                                                                                                                                                                                                                                                                 | CTSH or RVC(35) |
| 300650      | – First-aid boxes and kits                                                                                                                                                                                                                                                                                                                               | CTSH or RVC(35) |
| 300660      | – Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides                                                                                                                                                                                                                                            | CTSH or RVC(35) |
| 300670      | – Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments                                                                                                                             | CTSH or RVC(35) |
| 300691      | – – Appliances identifiable for ostomy use                                                                                                                                                                                                                                                                                                               | CTSH or RVC(35) |

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| 300692                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | -- Waste pharmaceuticals:                                                                                                                                                                                                                                 | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| <b>31</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>CHAPTER 31<br/>FERTILISERS</b>                                                                                                                                                                                                                         |                                                                                                                  |
| <p><b>Note:</b> Notwithstanding any of the line-by-line rules, the "chemical reaction" rule may be applied to any good classified in Chapters 27 to 40, where: Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A "chemical reaction" is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:</p> <p>a. Dissolving in water or other solvents;<br/> b. The elimination of solvents including solvent water; or<br/> c. The addition or elimination of water of crystallisation.</p> |                                                                                                                                                                                                                                                           |                                                                                                                  |
| 310100                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.                                                                           | RVC(35)                                                                                                          |
| <b>3102</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Mineral or chemical fertilisers, nitrogenous:                                                                                                                                                                                                             |                                                                                                                  |
| 310210                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | -- Urea, whether or not in aqueous solution                                                                                                                                                                                                               | CTSH or RVC(35)                                                                                                  |
| 310221                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | -- Ammonium sulphate                                                                                                                                                                                                                                      | CTSH or RVC(35)                                                                                                  |
| 310229                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | -- Other                                                                                                                                                                                                                                                  | CTSH or RVC(35)                                                                                                  |
| 310230                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | -- Ammonium nitrate, whether or not in aqueous solution                                                                                                                                                                                                   | CTSH or RVC(35)                                                                                                  |
| 310240                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | -- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances                                                                                                                                                      | CTSH or RVC(35)                                                                                                  |
| 310250                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | -- Sodium nitrate                                                                                                                                                                                                                                         | CTSH or RVC(35)                                                                                                  |
| 310260                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | -- Double salts and mixtures of calcium nitrate and ammonium nitrate                                                                                                                                                                                      | CTSH or RVC(35)                                                                                                  |
| 310280                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | -- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution                                                                                                                                                                                | CTSH or RVC(35)                                                                                                  |
| 310290                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | -- Other, including mixtures not specified in any foregoing subheading or Tariff item of this heading                                                                                                                                                     | CTSH or RVC(35)                                                                                                  |
| <b>3103</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Mineral or chemical fertilisers, phosphatic.</b>                                                                                                                                                                                                       |                                                                                                                  |
| 310310                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | -- Superphosphates:                                                                                                                                                                                                                                       | CTSH or RVC(35)                                                                                                  |
| 310390                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | -- Other:                                                                                                                                                                                                                                                 | CTSH or RVC(35)                                                                                                  |
| <b>3104</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Mineral or chemical fertilisers, potassic.</b>                                                                                                                                                                                                         |                                                                                                                  |
| 310420                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | -- Potassium chloride                                                                                                                                                                                                                                     | CTSH or RVC(35)                                                                                                  |
| 310430                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | -- Potassium sulphate                                                                                                                                                                                                                                     | CTSH or RVC(35)                                                                                                  |
| 310490                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | -- Other                                                                                                                                                                                                                                                  | CTSH or RVC(35)                                                                                                  |
| <b>3105</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.</b> |                                                                                                                  |
| 310510                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | -- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:                                                                                                                                                | CTSH or RVC(35)                                                                                                  |

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| 310520                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | – Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium                                                                                 | CTSH or RVC(35) |
| 310530                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | – Diammonium hydrogenorthophosphate (diammonium phosphate)                                                                                                                                     | CTSH or RVC(35) |
| 310540                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | – Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)                                                | CTSH or RVC(35) |
| 310551                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | – – Containing nitrates and phosphates                                                                                                                                                         | CTSH or RVC(35) |
| 310559                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | – – Other                                                                                                                                                                                      | CTSH or RVC(35) |
| 310560                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | – Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium                                                                                             | CTSH or RVC(35) |
| 310590                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | – Other                                                                                                                                                                                        | CTSH or RVC(35) |
| <b>32</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>CHAPTER 32<br/>TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS</b>                |                 |
| <p><b>Note:</b> Notwithstanding any of the line-by-line rules, the “standard materials” rule may be applied to any good classified in Chapters 28, 29, and 32, and the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where:</p> <p>1. <i>Standard Materials:</i> Standard materials, including standard solutions, are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions, which are certified by the manufacturer. The production of standard materials is to be considered as origin conferring.</p> <p>2. <i>Chemical Reaction:</i> Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A “chemical reaction” is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:</p> <p>a. Dissolving in water or other solvents;</p> <p>b. The elimination of solvents including solvent water; or</p> <p>c. The addition or elimination of water of crystallisation.</p> |                                                                                                                                                                                                |                 |
| <b>3201</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.</b>                                                                                    |                 |
| 320110                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | – Quebracho extract                                                                                                                                                                            | CTSH or RVC(35) |
| 320120                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | – Wattle extract                                                                                                                                                                               | CTSH or RVC(35) |
| 320190                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | – Other:                                                                                                                                                                                       | CTSH or RVC(35) |
| <b>3202</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.</b> |                 |
| 320210                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | – Synthetic organic tanning substances                                                                                                                                                         | CTH or RVC(45)  |
| 320290                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | – Other                                                                                                                                                                                        | CTH or RVC(45)  |

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| 320300      | Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.                                                            | CTH or RVC(45) |
| <b>3204</b> | <b>Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.</b> |                |
| 320411      | – – Disperse dyes and preparations based thereon                                                                                                                                                                                                                                                                  | CTH or RVC(45) |
| 320412      | – – Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon:                                                                                                                                                                                         | CTH or RVC(45) |
| 320413      | – – Basic dyes and preparations based thereon                                                                                                                                                                                                                                                                     | CTH or RVC(45) |
| 320414      | – – Direct dyes and preparations based thereon                                                                                                                                                                                                                                                                    | CTH or RVC(45) |
| 320415      | – – Vat dyes (including those usable in that state as pigments) and preparations based thereon                                                                                                                                                                                                                    | CTH or RVC(45) |
| 320416      | – – Reactive dyes and preparations based thereon                                                                                                                                                                                                                                                                  | CTH or RVC(45) |
| 320417      | – – Pigments and preparations based thereon                                                                                                                                                                                                                                                                       | CTH or RVC(45) |
| 320419      | – – Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19                                                                                                                                                                                                            | CTH or RVC(45) |
| 320420      | – Synthetic organic products of a kind used as fluorescent brightening agents                                                                                                                                                                                                                                     | CTH or RVC(45) |
| 320490      | – Other                                                                                                                                                                                                                                                                                                           | CTH or RVC(45) |
| 320500      | Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.                                                                                                                                                                                                                          | CTH or RVC(40) |
| <b>3206</b> | <b>Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.</b>                                                                                      |                |
| 320611      | – – Containing 80% or more by weight of titanium dioxide calculated on the dry matter:                                                                                                                                                                                                                            | CTSH           |
| 320619      | – – Other:                                                                                                                                                                                                                                                                                                        | CTSH           |
| 320620      | – Pigments and preparations based on chromium compounds:                                                                                                                                                                                                                                                          | CTSH           |
| 320641      | – – Ultramarine and preparations based thereon:                                                                                                                                                                                                                                                                   | CTSH           |
| 320642      | – – Lithopone and other pigments and preparations based on zinc sulphide:                                                                                                                                                                                                                                         | CTSH           |
| 320649      | – – Other:                                                                                                                                                                                                                                                                                                        | CTSH           |
| 320650      | – Inorganic products of a kind used as luminophores:                                                                                                                                                                                                                                                              | CTSH           |
| <b>3207</b> | <b>Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.</b>                 |                |
| 320710      | – Prepared pigments, prepared opacifiers, prepared colours and similar preparations                                                                                                                                                                                                                               | CTH or RVC(40) |

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| 320720      | – Vitrifiable enamels and glazes, engobes (slips) and similar preparations:                                                                                                                                                                                                    | CTH or RVC(40) |
| 320730      | – Liquid lustres and similar preparations                                                                                                                                                                                                                                      | CTH or RVC(40) |
| 320740      | – Glass frit and other glass, in the form of powder, granules or flakes                                                                                                                                                                                                        | CTH or RVC(40) |
| <b>3208</b> | <b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.</b>                                              |                |
| 320810      | – Based on polyesters:                                                                                                                                                                                                                                                         | CTSH           |
| 320820      | – Based on acrylic or vinyl polymers:                                                                                                                                                                                                                                          | CTSH           |
| 320890      | – Other:                                                                                                                                                                                                                                                                       | CTSH           |
| <b>3209</b> | <b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.</b>                                                                                                 |                |
| 320910      | – Based on acrylic or vinyl polymers:                                                                                                                                                                                                                                          | CTSH           |
| 320990      | – Other                                                                                                                                                                                                                                                                        | CTSH           |
| 321000      | Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.                                                                                                                                         | CTSH           |
| 321100      | Prepared driers.                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| <b>3212</b> | <b>Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.</b> |                |
| 321210      | – Stamping foils                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| 321290      | – Other:                                                                                                                                                                                                                                                                       | CTH or RVC(40) |
| <b>3213</b> | <b>Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.</b>                                                                                            |                |
| 321310      | – Colours in sets                                                                                                                                                                                                                                                              | CTH or RVC(40) |
| 321390      | – Other                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| <b>3214</b> | <b>Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.</b>                                                                |                |
| 321410      | – Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings                                                                                                                                                                     | CTH or RVC(40) |
| 321490      | – Other                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| <b>3215</b> | <b>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.</b>                                                                                                                                                                              |                |
| 321511      | – – Black:                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 321519      | – – Other                                                                                                                                                                                                                                                                      | CTH or RVC(40) |
| 321590      | – Other:                                                                                                                                                                                                                                                                       | CTH or RVC(40) |
| <b>33</b>   | <b>CHAPTER 33<br/>ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS</b>                                                                                                                                                                                 |                |

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

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

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| <b>3301</b> | <b>Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.</b> |                 |
| 330112      | – – Of orange                                                                                                                                                                                                                                                                                                                                                | CTSH or RVC(35) |
| 330113      | – – Of lemon                                                                                                                                                                                                                                                                                                                                                 | CTSH or RVC(35) |
| 330119      | – – Other                                                                                                                                                                                                                                                                                                                                                    | CTSH or RVC(35) |
| 330124      | – – Of peppermint ( <i>Mentha piperita</i> )                                                                                                                                                                                                                                                                                                                 | CTSH or RVC(35) |
| 330125      | – – Of other mints                                                                                                                                                                                                                                                                                                                                           | CTSH or RVC(35) |
| 330129      | – – Other                                                                                                                                                                                                                                                                                                                                                    | CTSH or RVC(35) |
| 330130      | – Resinoids                                                                                                                                                                                                                                                                                                                                                  | CTSH or RVC(35) |
| 330190      | – Other:                                                                                                                                                                                                                                                                                                                                                     | CTH or RVC(40)  |
| <b>3302</b> | <b>Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.</b>                                                                    |                 |
| 330210      | – Of a kind used in the food or drink industries:                                                                                                                                                                                                                                                                                                            | CTH             |
| 330290      | – Other                                                                                                                                                                                                                                                                                                                                                      | CTH             |
| 330300      | Perfumes and toilet waters.                                                                                                                                                                                                                                                                                                                                  | CTH             |
| <b>3304</b> | <b>Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.</b>                                                                                                                                                                    |                 |
| 330410      | – Lip make-up preparations                                                                                                                                                                                                                                                                                                                                   | CTH             |
| 330420      | – Eye make-up preparations                                                                                                                                                                                                                                                                                                                                   | CTH             |
| 330430      | – Manicure or pedicure preparations                                                                                                                                                                                                                                                                                                                          | CTH             |
| 330491      | – – Powders, whether or not compressed                                                                                                                                                                                                                                                                                                                       | CTH             |
| 330499      | – – Other:                                                                                                                                                                                                                                                                                                                                                   | CTH             |
| <b>3305</b> | <b>Preparations for use on the hair.</b>                                                                                                                                                                                                                                                                                                                     |                 |
| 330510      | – Shampoos:                                                                                                                                                                                                                                                                                                                                                  | CTH             |
| 330520      | – Preparations for permanent waving or straightening                                                                                                                                                                                                                                                                                                         | CTH             |
| 330530      | – Hair lacquers                                                                                                                                                                                                                                                                                                                                              | CTH             |
| 330590      | – Other                                                                                                                                                                                                                                                                                                                                                      | CTH             |

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| <b>3306</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.</b>                                                                                                                                                                                                                                                |     |
| 330610                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Dentifrices:                                                                                                                                                                                                                                                                                                                                                                                                                    | CTH |
| 330620                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Yarn used to clean between the teeth (dental floss)                                                                                                                                                                                                                                                                                                                                                                             | CTH |
| 330690                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Other                                                                                                                                                                                                                                                                                                                                                                                                                           | CTH |
| <b>3307</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.</b>                                                                                                                                      |     |
| 330710                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Pre-shave, shaving or after-shave preparations                                                                                                                                                                                                                                                                                                                                                                                  | CTH |
| 330720                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Personal deodorants and antiperspirants                                                                                                                                                                                                                                                                                                                                                                                         | CTH |
| 330730                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Perfumed bath salts and other bath preparations                                                                                                                                                                                                                                                                                                                                                                                 | CTH |
| 330741                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – – “Agarbatti” and other odoriferous preparations which operate by burning:                                                                                                                                                                                                                                                                                                                                                      | CTH |
| 330749                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – – Other:                                                                                                                                                                                                                                                                                                                                                                                                                        | CTH |
| 330790                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Other:                                                                                                                                                                                                                                                                                                                                                                                                                          | CTH |
| <b>34</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>CHAPTER 34<br/>SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, “DENTAL WAXES” AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER</b>                                                                                                                                   |     |
| <p><b>Note:</b> Notwithstanding any of the line-by-line rules, the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where: Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A “chemical reaction” is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:</p> <p>a. Dissolving in water or other solvents;</p> <p>b. The elimination of solvents including solvent water; or</p> <p>c. The addition or elimination of water of crystallisation.</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |
| <b>3401</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.</b> |     |
| 340111                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – – For toilet use (including medicated products):                                                                                                                                                                                                                                                                                                                                                                                | CTH |
| 340119                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – – Other:                                                                                                                                                                                                                                                                                                                                                                                                                        | CTH |
| 340120                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Soap in other forms:                                                                                                                                                                                                                                                                                                                                                                                                            | CTH |
| 340130                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap                                                                                                                                                                                                                                                                | CTH |

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| <b>3402</b> | <b>Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.</b>                                                                                                                                                                                                                                   |                 |
| 340211      | – – Anionic:                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40)  |
| 340212      | – – Cationic:                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | CTH or RVC(40)  |
| 340213      | – – Non-ionic:                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | CTH or RVC(40)  |
| 340219      | – – Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | CTH or RVC(40)  |
| 340220      | – Preparations put up for retail sale:                                                                                                                                                                                                                                                                                                                                                                                                                                               | CTH or RVC(40)  |
| 340290      | – Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | CTH or RVC(40)  |
| <b>3403</b> | <b>Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.</b> |                 |
| 340311      | – – Preparations for the treatment of textile materials, leather, furskins or other materials:                                                                                                                                                                                                                                                                                                                                                                                       | CTH or RVC(40)  |
| 340319      | – – Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | CTH or RVC(40)  |
| 340391      | – – Preparations for the treatment of textile materials, leather, furskins or other materials:                                                                                                                                                                                                                                                                                                                                                                                       | CTH or RVC(40)  |
| 340399      | – – Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | CTH or RVC(40)  |
| <b>3404</b> | <b>Artificial waxes and prepared waxes.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |
| 340420      | – Of poly(oxyethylene)(polyethylene glycol)                                                                                                                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40)  |
| 340490      | – Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | CTH or RVC(40)  |
| <b>3405</b> | <b>Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.</b>                                                                                                                                         |                 |
| 340510      | – Polishes, creams and similar preparations for footwear or leather                                                                                                                                                                                                                                                                                                                                                                                                                  | CTSH or RVC(35) |
| 340520      | – Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork                                                                                                                                                                                                                                                                                                                                                                        | CTSH or RVC(35) |
| 340530      | – Polishes and similar preparations for coachwork, other than metal polishes                                                                                                                                                                                                                                                                                                                                                                                                         | CTSH or RVC(35) |
| 340540      | – Scouring pastes and powders and other scouring preparations:                                                                                                                                                                                                                                                                                                                                                                                                                       | CTSH or RVC(35) |
| 340590      | – Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | CTSH or RVC(35) |
| 340600      | Candles, tapers and the like.                                                                                                                                                                                                                                                                                                                                                                                                                                                        | CTH             |

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| 340700                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate). | CTH            |
| <b>35</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>CHAPTER 35</b><br><b>ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES</b>                                                                                                                                                                                                                                                                     |                |
| <p><b>Note:</b> Notwithstanding any of the line-by-line rules, the "chemical reaction" rule may be applied to any good classified in Chapters 27 to 40, where: Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A "chemical reaction" is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:</p> <p>a. Dissolving in water or other solvents;</p> <p>b. The elimination of solvents including solvent water; or</p> <p>c. The addition or elimination of water of crystallisation.</p> |                                                                                                                                                                                                                                                                                                                                                            |                |
| <b>3501</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Casein, caseinates and other casein derivatives; casein glues.</b>                                                                                                                                                                                                                                                                                      |                |
| 350110                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Casein                                                                                                                                                                                                                                                                                                                                                   | CTH or RVC(45) |
| 350190                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Other:                                                                                                                                                                                                                                                                                                                                                   | CTH or RVC(45) |
| <b>3502</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.</b>                                                                                                                                                          |                |
| 350211                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – – Dried                                                                                                                                                                                                                                                                                                                                                  | CTH or RVC(45) |
| 350219                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – – Other                                                                                                                                                                                                                                                                                                                                                  | CTH or RVC(45) |
| 350220                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Milk albumin, including concentrates of two or more whey proteins                                                                                                                                                                                                                                                                                        | CTH or RVC(45) |
| 350290                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Other                                                                                                                                                                                                                                                                                                                                                    | CTH or RVC(45) |
| 350300                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.                                                                                                                                 | CTH            |
| 350400                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.                                                                                                                                                                                                  | CTH            |
| <b>3505</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.</b>                                                                                                                                                                                      |                |
| 350510                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Dextrins and other modified starches:                                                                                                                                                                                                                                                                                                                    | CTH or RVC(45) |
| 350520                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Glues                                                                                                                                                                                                                                                                                                                                                    | CTH or RVC(45) |
| <b>3506</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.</b>                                                                                                                                |                |

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| 350610                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | – Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg                                      | CTH or RVC(40) |
| 350691                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | – – Adhesives based on polymers of heading 39.01 to 39.13 or on rubber                                                                                                   | CTH or RVC(40) |
| 350699                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | – – Other                                                                                                                                                                | CTH or RVC(40) |
| <b>3507</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Enzymes; prepared enzymes not elsewhere specified or included.</b>                                                                                                    |                |
| 350710                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | – Rennet and concentrates thereof:                                                                                                                                       | CTH or RVC(40) |
| 350790                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | – Other                                                                                                                                                                  | CTH or RVC(40) |
| <b>36</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>CHAPTER 36<br/>EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES;<br/>PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS</b>                                                 |                |
| <p><b>Note:</b> Notwithstanding any of the line-by-line rules, the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where: Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A “chemical reaction” is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:</p> <p>a. Dissolving in water or other solvents;<br/> b. The elimination of solvents including solvent water; or<br/> c. The addition or elimination of water of crystallisation.</p> |                                                                                                                                                                          |                |
| 360100                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Propellant powders.                                                                                                                                                      | CTH            |
| 360200                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Prepared explosives, other than propellant powders.                                                                                                                      | CTH            |
| 360300                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.                                                                            | CTH            |
| <b>3604</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.</b>                                                                           |                |
| 360410                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | – Fireworks                                                                                                                                                              | CTH            |
| 360490                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | – Other:                                                                                                                                                                 | CTH            |
| 360500                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Matches, other than pyrotechnic articles of heading 36.04.                                                                                                               | CTH            |
| <b>3606</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.</b>                                  |                |
| 360610                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | – Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters, and of a capacity not exceeding 300 cm <sup>3</sup> | CTH            |
| 360690                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | – Other:                                                                                                                                                                 | CTH            |
| <b>37</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>CHAPTER 37<br/>PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS</b>                                                                                                              |                |

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

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

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| <b>3701</b> | <b>Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.</b> |     |
| 370110      | – For X-ray                                                                                                                                                                                                       | CTH |
| 370120      | – Instant print film                                                                                                                                                                                              | CTH |
| 370130      | – Other plates and film, with any side exceeding 255 mm                                                                                                                                                           | CTH |
| 370191      | – – For colour photography (polychrome):                                                                                                                                                                          | CTH |
| 370199      | – – Other:                                                                                                                                                                                                        | CTH |
| <b>3702</b> | <b>Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.</b>                                           |     |
| 370210      | – For X-ray                                                                                                                                                                                                       | CTH |
| 370231      | – – For colour photography (polychrome)                                                                                                                                                                           | CTH |
| 370232      | – – Other, with silver halide emulsion                                                                                                                                                                            | CTH |
| 370239      | – – Other                                                                                                                                                                                                         | CTH |
| 370241      | – – Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)                                                                                                              | CTH |
| 370242      | – – Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography                                                                                                                | CTH |
| 370243      | – – Of a width exceeding 610 mm and of a length not exceeding 200 m                                                                                                                                               | CTH |
| 370244      | – – Of a width exceeding 105 mm but not exceeding 610 mm                                                                                                                                                          | CTH |
| 370252      | – – Of a width not exceeding 16 mm:                                                                                                                                                                               | CTH |
| 370253      | – – Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides                                                                                                             | CTH |
| 370254      | – – Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides:                                                                                                 | CTH |
| 370255      | – – Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:                                                                                                                            | CTH |
| 370256      | – – Of a width exceeding 35 mm:                                                                                                                                                                                   | CTH |
| 370296      | – – Of a width not exceeding 35 mm and of a length not exceeding 30 m:                                                                                                                                            | CTH |
| 370297      | – – Of a width not exceeding 35 mm and of a length exceeding 30 m:                                                                                                                                                | CTH |
| 370298      | – – Of a width exceeding 35 mm:                                                                                                                                                                                   | CTH |
| <b>3703</b> | <b>Photographic paper, paperboard and textiles, sensitised, unexposed.</b>                                                                                                                                        |     |

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| 370310                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – In rolls of a width exceeding 610 mm:                                                                                                                                                                                                      | CTH            |
| 370320                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Other, for colour photography (polychrome)                                                                                                                                                                                                 | CTH            |
| 370390                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Other                                                                                                                                                                                                                                      | CTH            |
| 370400                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Photographic plates, film, paper, paperboard and textiles, exposed but not developed.                                                                                                                                                        | CTH            |
| <b>3705</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Photographic plates and film, exposed and developed, other than cinematographic film.</b>                                                                                                                                                 |                |
| 370510                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – For offset reproduction                                                                                                                                                                                                                    | CTH            |
| 370590                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Other:                                                                                                                                                                                                                                     | CTH            |
| <b>3706</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.</b>                                                                                                              |                |
| 370610                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Of a width of 35 mm or more:                                                                                                                                                                                                               | CTH            |
| 370690                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Other:                                                                                                                                                                                                                                     | CTH            |
| <b>3707</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.</b> |                |
| 370710                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Sensitising emulsions                                                                                                                                                                                                                      | CTH or RVC(40) |
| 370790                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Other:                                                                                                                                                                                                                                     | CTH or RVC(40) |
| <b>38</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>CHAPTER 38<br/>MISCELLANEOUS CHEMICAL PRODUCTS</b>                                                                                                                                                                                        |                |
| <p><b>Note:</b> Notwithstanding any of the line-by-line rules, the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where: Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A “chemical reaction” is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:</p> <p>a. Dissolving in water or other solvents;</p> <p>b. The elimination of solvents including solvent water; or</p> <p>c. The addition or elimination of water of crystallisation.</p> |                                                                                                                                                                                                                                              |                |
| <b>3801</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.</b>                                                           |                |
| 380110                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Artificial graphite                                                                                                                                                                                                                        | CTH or RVC(40) |
| 380120                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Colloidal or semi-colloidal graphite                                                                                                                                                                                                       | CTH or RVC(40) |
| 380130                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Carbonaceous pastes for electrodes and similar pastes for furnace linings                                                                                                                                                                  | CTH or RVC(40) |
| 380190                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Other                                                                                                                                                                                                                                      | CTH or RVC(40) |
| <b>3802</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Activated carbon; activated natural mineral products; animal black, including spent animal black.</b>                                                                                                                                     |                |
| 380210                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Activated carbon                                                                                                                                                                                                                           | CTH or RVC(40) |
| 380290                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Other:                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 380300                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Tall oil, whether or not refined.                                                                                                                                                                                                            | CTH or RVC(35) |

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| 380400      | Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.                                                                                                                   | CTH or RVC(40) |
| <b>3805</b> | <b>Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.</b>                                     |                |
| 380510      | – Gum, wood or sulphate turpentine oils                                                                                                                                                                                                                                                                 | CTH or RVC(40) |
| 380590      | – Other                                                                                                                                                                                                                                                                                                 | CTH or RVC(40) |
| <b>3806</b> | <b>Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.</b>                                                                                                                                                                                                           |                |
| 380610      | – Rosin and resin acids                                                                                                                                                                                                                                                                                 | CTH or RVC(40) |
| 380620      | – Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts                                                                                                                                                                                           | CTH or RVC(40) |
| 380630      | – Ester gums:                                                                                                                                                                                                                                                                                           | CTH or RVC(40) |
| 380690      | – Other:                                                                                                                                                                                                                                                                                                | CTH or RVC(40) |
| 380700      | Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.                                                                                                                                       | CTH or RVC(40) |
| <b>3808</b> | <b>Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).</b> |                |
| 380850      | – Goods specified in Subheading Note 1 to this Chapter:                                                                                                                                                                                                                                                 | CTSH           |
| 380891      | – – Insecticides:                                                                                                                                                                                                                                                                                       | CTSH           |
| 380892      | – – Fungicides                                                                                                                                                                                                                                                                                          | CTSH           |
| 380893      | – – Herbicides, anti-sprouting products and plant-growth regulators:                                                                                                                                                                                                                                    | CTSH           |
| 380894      | – – Disinfectants:                                                                                                                                                                                                                                                                                      | CTSH           |
| 380899      | – – Other:                                                                                                                                                                                                                                                                                              | CTSH           |
| <b>3809</b> | <b>Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.</b>                                |                |
| 380910      | – With a basis of amylaceous substances                                                                                                                                                                                                                                                                 | CTH or RVC(40) |
| 380991      | – – Of a kind used in the textile or like industries:                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 380992      | – – Of a kind used in the paper or like industries                                                                                                                                                                                                                                                      | CTH or RVC(40) |
| 380993      | – – Of a kind used in the leather or like industries                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| <b>3810</b> | <b>Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.</b>  |                |

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| 381010      | – Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials                                                                                                                        | CTH or RVC(40) |
| 381090      | – Other                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| <b>3811</b> | <b>Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.</b> |                |
| 381111      | – – Based on lead compounds                                                                                                                                                                                                                                 | CTH or RVC(40) |
| 381119      | – – Other                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 381121      | – – Containing petroleum oils or oils obtained from bituminous minerals:                                                                                                                                                                                    | CTH or RVC(40) |
| 381129      | – – Other                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 381190      | – Other:                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| <b>3812</b> | <b>Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.</b>                                                  |                |
| 381210      | – Prepared rubber accelerators                                                                                                                                                                                                                              | CTH or RVC(45) |
| 381220      | – Compound plasticisers for rubber or plastics                                                                                                                                                                                                              | CTH or RVC(45) |
| 381230      | – Anti-oxidising preparations and other compound stabilisers for rubber or plastics                                                                                                                                                                         | CTH or RVC(45) |
| 381300      | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.                                                                                                                                                                       | CTH or RVC(40) |
| 381400      | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.                                                                                                                                           | CTH or RVC(40) |
| <b>3815</b> | <b>Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.</b>                                                                                                                                          |                |
| 381511      | – – With nickel or nickel compounds as the active substance                                                                                                                                                                                                 | CTH or RVC(40) |
| 381512      | – – With precious metal or precious metal compounds as the active substance                                                                                                                                                                                 | CTH or RVC(40) |
| 381519      | – – Other                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 381590      | – Other                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 381600      | Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.                                                                                                                                                      | CTH or RVC(40) |
| 381700      | Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.                                                                                                                                                                | CTH or RVC(40) |
| 381800      | Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.                                                                                                             | CTH or RVC(40) |
| 381900      | Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.                                                             | CTH or RVC(40) |
| 382000      | Anti-freezing preparations and prepared de-icing fluids.                                                                                                                                                                                                    | CTH or RVC(40) |
| 382100      | Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.                                                                                                           | CTH or RVC(45) |

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| 382200      | Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.                              | CTH or RVC(45) |
| <b>3823</b> | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.                                                                                                                                      |                |
| 382311      | – – Stearic acid                                                                                                                                                                                                                | CTH or RVC(40) |
| 382312      | – – Oleic acid                                                                                                                                                                                                                  | CTH or RVC(40) |
| 382313      | – – Tall oil fatty acids                                                                                                                                                                                                        | CTH or RVC(40) |
| 382319      | – – Other:                                                                                                                                                                                                                      | CTH or RVC(40) |
| 382370      | – Industrial fatty alcohols:                                                                                                                                                                                                    | CTH or RVC(40) |
| <b>3824</b> | <b>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.</b> |                |
| 382410      | – Prepared binders for foundry moulds or cores                                                                                                                                                                                  | CTH or RVC(40) |
| 382430      | – Non-agglomerated metal carbides mixed together or with metallic binders                                                                                                                                                       | CTH or RVC(40) |
| 382440      | – Prepared additives for cements, mortars or concretes                                                                                                                                                                          | CTH or RVC(40) |
| 382450      | – Non-refractory mortars and concretes                                                                                                                                                                                          | CTH or RVC(40) |
| 382460      | – Sorbitol other than that of subheading 2905.44                                                                                                                                                                                | CTH or RVC(40) |
| 382471      | – – Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs):                                                                    | CTH or RVC(40) |
| 382472      | – – Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes                                                                                                                                   | CTH or RVC(40) |
| 382473      | – – Containing hydrobromofluorocarbons (HBFCs)                                                                                                                                                                                  | CTH or RVC(40) |
| 382474      | – – Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):                                                 | CTH or RVC(40) |
| 382475      | – – Containing carbon tetrachloride                                                                                                                                                                                             | CTH or RVC(40) |
| 382476      | – – Containing 1,1,1-trichloroethane (methyl chloroform)                                                                                                                                                                        | CTH or RVC(40) |
| 382477      | – – Containing bromomethane (methyl bromide) or bromochloromethane                                                                                                                                                              | CTH or RVC(40) |
| 382478      | – – Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)                                                                          | CTH or RVC(40) |
| 382479      | – – Other                                                                                                                                                                                                                       | CTH or RVC(40) |
| 382481      | – – Containing oxirane (ethylene oxide)                                                                                                                                                                                         | CTH or RVC(40) |
| 382482      | – – Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)                                                                                                           | CTH or RVC(40) |
| 382483      | – – Containing tris(2,3-dibromopropyl) phosphate                                                                                                                                                                                | CTH or RVC(40) |
| 382490      | – Other:                                                                                                                                                                                                                        | CTH or RVC(40) |
| <b>3825</b> | <b>Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.</b>                                           |                |

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| 382510    | – Municipal waste                                                                                                                                  | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 382520    | – Sewage sludge                                                                                                                                    | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 382530    | – Clinical waste:                                                                                                                                  | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 382541    | – – Halogenated                                                                                                                                    | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 382549    | – – Other                                                                                                                                          | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 382550    | – Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids                                                          | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 382561    | – – Mainly containing organic constituents                                                                                                         | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 382569    | – – Other                                                                                                                                          | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 382590    | – Other                                                                                                                                            | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 382600    | Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals. | CTH or RVC(40)                                                                                                   |
| <b>39</b> | <b>CHAPTER 39<br/>PLASTICS AND ARTICLES THEREOF</b>                                                                                                |                                                                                                                  |

**Note 1:** Notwithstanding any of the line-by-line rules, the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where:

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

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

**Note 2:** Notwithstanding any of the line-by-line rules, the “compounding” rule may be applied to any good classified in Chapter 39, where:

*Compounding refers to the incorporation of additives into base polymer resins to give a mixture. The process changes the properties (be it physical, thermal, electrical, aesthetic or otherwise) of the base polymers. The process of compounding is to be considered as origin conferring.*

|             |                                                                                                                     |                |
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| <b>3901</b> | <b>Polymers of ethylene, in primary forms.</b>                                                                      |                |
| 390110      | – Polyethylene having a specific gravity of less than 0.94:                                                         | CTH or RVC(40) |
| 390120      | – Polyethylene having a specific gravity of 0.94 or more                                                            | CTH or RVC(40) |
| 390130      | – Ethylene-vinyl acetate copolymers                                                                                 | CTH or RVC(40) |
| 390190      | – Other:                                                                                                            | CTH or RVC(40) |
| <b>3902</b> | <b>Polymers of propylene or of other olefins, in primary forms.</b>                                                 |                |
| 390210      | – Polypropylene:                                                                                                    | CTH or RVC(40) |
| 390220      | – Polyisobutylene                                                                                                   | CTH or RVC(40) |
| 390230      | – Propylene copolymers:                                                                                             | CTH or RVC(40) |
| 390290      | – Other:                                                                                                            | CTH or RVC(40) |
| <b>3903</b> | <b>Polymers of styrene, in primary forms.</b>                                                                       |                |
| 390311      | – – Expansible:                                                                                                     | CTH or RVC(40) |
| 390319      | – – Other:                                                                                                          | CTH or RVC(40) |
| 390320      | – Styrene-acrylonitrile (SAN) copolymers:                                                                           | CTH or RVC(40) |
| 390330      | – Acrylonitrile-butadiene-styrene (ABS) copolymers:                                                                 | CTH or RVC(40) |
| 390390      | – Other:                                                                                                            | CTH or RVC(40) |
| <b>3904</b> | <b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</b>                                |                |
| 390410      | – Poly(vinyl chloride), not mixed with any other substances:                                                        | CTH or RVC(40) |
| 390421      | – – Non-plasticised:                                                                                                | CTH or RVC(40) |
| 390422      | – – Plasticised:                                                                                                    | CTH or RVC(40) |
| 390430      | – Vinyl chloride-vinyl acetate copolymers:                                                                          | CTH or RVC(40) |
| 390440      | – Other vinyl chloride copolymers:                                                                                  | CTH or RVC(40) |
| 390450      | – Vinylidene chloride polymers:                                                                                     | CTH or RVC(40) |
| 390461      | – – Polytetrafluoroethylene:                                                                                        | CTH or RVC(40) |
| 390469      | – – Other:                                                                                                          | CTH or RVC(40) |
| 390490      | – Other:                                                                                                            | CTH or RVC(40) |
| <b>3905</b> | <b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</b> |                |
| 390512      | – – In aqueous dispersion                                                                                           | CTH or RVC(40) |

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| 390519      | -- Other:                                                                                                                                                                                                   | CTH or RVC(40) |
| 390521      | -- In aqueous dispersion                                                                                                                                                                                    | CTH or RVC(40) |
| 390529      | -- Other                                                                                                                                                                                                    | CTH or RVC(40) |
| 390530      | - Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups:                                                                                                                               | CTH or RVC(40) |
| 390591      | -- Copolymers:                                                                                                                                                                                              | CTH or RVC(40) |
| 390599      | -- Other:                                                                                                                                                                                                   | CTH or RVC(40) |
| <b>3906</b> | <b>Acrylic polymers in primary forms.</b>                                                                                                                                                                   |                |
| 390610      | - Poly(methyl methacrylate):                                                                                                                                                                                | CTH or RVC(40) |
| 390690      | - Other:                                                                                                                                                                                                    | CTH or RVC(40) |
| <b>3907</b> | <b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.</b>                                           |                |
| 390710      | - Polyacetals                                                                                                                                                                                               | CTH or RVC(40) |
| 390720      | - Other polyethers:                                                                                                                                                                                         | CTH or RVC(40) |
| 390730      | - Epoxide resins:                                                                                                                                                                                           | CTH or RVC(40) |
| 390740      | - Polycarbonates                                                                                                                                                                                            | CTH or RVC(40) |
| 390750      | - Alkyd resins:                                                                                                                                                                                             | CTH or RVC(40) |
| 390760      | - Poly(ethylene terephthalate):                                                                                                                                                                             | CTH or RVC(40) |
| 390770      | - Poly(lactic acid)                                                                                                                                                                                         | CTH or RVC(40) |
| 390791      | -- Unsaturated:                                                                                                                                                                                             | CTH or RVC(40) |
| 390799      | -- Other:                                                                                                                                                                                                   | CTH or RVC(40) |
| <b>3908</b> | <b>Polyamides in primary forms.</b>                                                                                                                                                                         |                |
| 390810      | - Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12:                                                                                                                                                        | CTH or RVC(40) |
| 390890      | - Other                                                                                                                                                                                                     | CTH or RVC(40) |
| <b>3909</b> | <b>Amino-resins, phenolic resins and polyurethanes, in primary forms.</b>                                                                                                                                   |                |
| 390910      | - Urea resins; thiourea resins:                                                                                                                                                                             | CTH or RVC(40) |
| 390920      | - Melamine resins:                                                                                                                                                                                          | CTH or RVC(40) |
| 390930      | - Other amino-resins:                                                                                                                                                                                       | CTH or RVC(40) |
| 390940      | - Phenolic resins:                                                                                                                                                                                          | CTH or RVC(40) |
| 390950      | - Polyurethanes                                                                                                                                                                                             | CTH or RVC(40) |
| 391000      | Silicones in primary forms.                                                                                                                                                                                 | CTH or RVC(40) |
| <b>3911</b> | <b>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.</b> |                |
| 391110      | - Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes                                                                                                                           | CTH or RVC(40) |
| 391190      | - Other                                                                                                                                                                                                     | CTH or RVC(40) |
| <b>3912</b> | <b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.</b>                                                                                                       |                |
| 391211      | -- Non-plasticised                                                                                                                                                                                          | CTH or RVC(40) |
| 391212      | -- Plasticised                                                                                                                                                                                              | CTH or RVC(40) |
| 391220      | - Cellulose nitrates (including collodions):                                                                                                                                                                | CTH or RVC(40) |
| 391231      | -- Carboxymethylcellulose and its salts                                                                                                                                                                     | CTH or RVC(40) |
| 391239      | -- Other                                                                                                                                                                                                    | CTH or RVC(40) |
| 391290      | - Other:                                                                                                                                                                                                    | CTH or RVC(40) |

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| <b>3913</b> | <b>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.</b> |                                                                                                                  |
| 391310      | – Alginic acid, its salts and esters                                                                                                                                                                               | CTH or RVC(40)                                                                                                   |
| 391390      | – Other:                                                                                                                                                                                                           | CTH or RVC(40)                                                                                                   |
| 391400      | Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.                                                                                                                                     | CTH or RVC(40)                                                                                                   |
| <b>3915</b> | <b>Waste, parings and scrap, of plastics.</b>                                                                                                                                                                      |                                                                                                                  |
| 391510      | – Of polymers of ethylene:                                                                                                                                                                                         | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 391520      | – Of polymers of styrene:                                                                                                                                                                                          | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 391530      | – Of polymers of vinyl chloride:                                                                                                                                                                                   | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 391590      | – Of other plastics                                                                                                                                                                                                | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| <b>3916</b> | <b>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.</b>                                     |                                                                                                                  |
| 391610      | – Of polymers of ethylene:                                                                                                                                                                                         | CTH or RVC(40)                                                                                                   |
| 391620      | – Of polymers of vinyl chloride:                                                                                                                                                                                   | CTH or RVC(40)                                                                                                   |
| 391690      | – Of other plastics:                                                                                                                                                                                               | CTH or RVC(40)                                                                                                   |
| <b>3917</b> | <b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.</b>                                                                                                          |                                                                                                                  |
| 391710      | – Artificial guts (sausage casings) of hardened protein or of cellulosic materials:                                                                                                                                | CTH or RVC(40)                                                                                                   |
| 391721      | – – Of polymers of ethylene                                                                                                                                                                                        | CTH or RVC(40)                                                                                                   |
| 391722      | – – Of polymers of propylene                                                                                                                                                                                       | CTH or RVC(40)                                                                                                   |
| 391723      | – – Of polymers of vinyl chloride                                                                                                                                                                                  | CTH or RVC(40)                                                                                                   |
| 391729      | – – Of other plastics                                                                                                                                                                                              | CTH or RVC(40)                                                                                                   |
| 391731      | – – Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa                                                                                                                                   | CTH or RVC(40)                                                                                                   |
| 391732      | – – Other, not reinforced or otherwise combined with other materials, without fittings:                                                                                                                            | CTH or RVC(40)                                                                                                   |
| 391733      | – – Other, not reinforced or otherwise combined with other materials, with fittings                                                                                                                                | CTH or RVC(40)                                                                                                   |
| 391739      | – – Other                                                                                                                                                                                                          | CTH or RVC(40)                                                                                                   |
| 391740      | – Fittings                                                                                                                                                                                                         | CTH or RVC(40)                                                                                                   |
| <b>3918</b> | <b>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.</b>                                   |                                                                                                                  |

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| 391810      | – Of polymers of vinyl chloride:                                                                                                                                  | CTH or RVC(40) |
| 391890      | – Of other plastics:                                                                                                                                              | CTH or RVC(40) |
| <b>3919</b> | <b>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.</b>                                         |                |
| 391910      | – In rolls of a width not exceeding 20 cm:                                                                                                                        | CTH or RVC(40) |
| 391990      | – Other:                                                                                                                                                          | CTH or RVC(40) |
| <b>3920</b> | <b>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.</b> |                |
| 392010      | – Of polymers of ethylene:                                                                                                                                        | CTH or RVC(40) |
| 392020      | – Of polymers of propylene:                                                                                                                                       | CTH or RVC(40) |
| 392030      | – Of polymers of styrene:                                                                                                                                         | CTH or RVC(40) |
| 392043      | – – Containing by weight not less than 6% of plasticisers                                                                                                         | CTH or RVC(40) |
| 392049      | – – Other                                                                                                                                                         | CTH or RVC(40) |
| 392051      | – – Of poly(methyl methacrylate)                                                                                                                                  | CTH or RVC(40) |
| 392059      | – – Other                                                                                                                                                         | CTH or RVC(40) |
| 392061      | – – Of polycarbonates:                                                                                                                                            | CTH or RVC(40) |
| 392062      | – – Of poly(ethylene terephthalate)                                                                                                                               | CTH or RVC(40) |
| 392063      | – – Of unsaturated polyesters:                                                                                                                                    | CTH or RVC(40) |
| 392069      | – – Of other polyesters                                                                                                                                           | CTH or RVC(40) |
| 392071      | – – Of regenerated cellulose:                                                                                                                                     | CTH or RVC(40) |
| 392073      | – – Of cellulose acetate                                                                                                                                          | CTH or RVC(40) |
| 392079      | – – Of other cellulose derivatives:                                                                                                                               | CTH or RVC(40) |
| 392091      | – – Of poly(vinyl butyral):                                                                                                                                       | CTH or RVC(40) |
| 392092      | – – Of polyamides:                                                                                                                                                | CTH or RVC(40) |
| 392093      | – – Of amino-resins                                                                                                                                               | CTH or RVC(40) |
| 392094      | – – Of phenolic resins                                                                                                                                            | CTH or RVC(40) |
| 392099      | – – Of other plastics:                                                                                                                                            | CTH or RVC(40) |
| <b>3921</b> | <b>Other plates, sheets, film, foil and strip, of plastics.</b>                                                                                                   |                |
| 392111      | – – Of polymers of styrene:                                                                                                                                       | CTH or RVC(40) |
| 392112      | – – Of polymers of vinyl chloride                                                                                                                                 | CTH or RVC(40) |
| 392113      | – – Of polyurethanes:                                                                                                                                             | CTH or RVC(40) |
| 392114      | – – Of regenerated cellulose:                                                                                                                                     | CTH or RVC(40) |
| 392119      | – – Of other plastics:                                                                                                                                            | CTH or RVC(40) |
| 392190      | – Other:                                                                                                                                                          | CTH or RVC(40) |
| <b>3922</b> | <b>Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.</b>                |                |
| 392210      | – Baths, shower-baths, sinks and wash-basins:                                                                                                                     | CTH or RVC(40) |
| 392220      | – Lavatory seats and covers                                                                                                                                       | CTH or RVC(40) |
| 392290      | – Other:                                                                                                                                                          | CTH or RVC(40) |
| <b>3923</b> | <b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.</b>                                        |                |
| 392310      | – Boxes, cases, crates and similar articles:                                                                                                                      | CTH or RVC(40) |
| 392321      | – – Of polymers of ethylene:                                                                                                                                      | CTH or RVC(40) |
| 392329      | – – Of other plastics:                                                                                                                                            | CTH or RVC(40) |
| 392330      | – Carboys, bottles, flasks and similar articles:                                                                                                                  | CTH or RVC(40) |
| 392340      | – Spools, cops, bobbins and similar supports:                                                                                                                     | CTH or RVC(40) |

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| 392350                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Stoppers, lids, caps and other closures                                                                                                                                                                                         | CTH or RVC(40) |
| 392390                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Other:                                                                                                                                                                                                                          | CTH or RVC(40) |
| <b>3924</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.</b>                                                                                                                             |                |
| 392410                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Tableware and kitchenware                                                                                                                                                                                                       | CTH or RVC(40) |
| 392490                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Other:                                                                                                                                                                                                                          | CTH or RVC(40) |
| <b>3925</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Builders' ware of plastics, not elsewhere specified or included.</b>                                                                                                                                                           |                |
| 392510                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l                                                                                                                                                   | CTH or RVC(40) |
| 392520                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Doors, windows and their frames and thresholds for doors                                                                                                                                                                        | CTH or RVC(40) |
| 392530                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Shutters, blinds (including Venetian blinds) and similar articles and parts thereof                                                                                                                                             | CTH or RVC(40) |
| 392590                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Other                                                                                                                                                                                                                           | CTH or RVC(40) |
| <b>3926</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Other articles of plastics and articles of other materials of headings 39.01 to 39.14.</b>                                                                                                                                     |                |
| 392610                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Office or school supplies                                                                                                                                                                                                       | CTH or RVC(40) |
| 392620                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Articles of apparel and clothing accessories (including gloves, mittens and mitts):                                                                                                                                             | CTH or RVC(40) |
| 392630                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Fittings for furniture, coachwork or the like                                                                                                                                                                                   | CTH or RVC(40) |
| 392640                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Statuettes and other ornamental articles:                                                                                                                                                                                       | CTH or RVC(40) |
| 392690                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Other:                                                                                                                                                                                                                          | CTH or RVC(40) |
| <b>40</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>CHAPTER 40<br/>RUBBER AND ARTICLES THEREOF</b>                                                                                                                                                                                 |                |
| <p><b>Note:</b> Notwithstanding any of the line-by-line rules, the "chemical reaction" rule may be applied to any good classified in Chapters 27 to 40, where: Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A "chemical reaction" is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:</p> <p>a. Dissolving in water or other solvents;</p> <p>b. The elimination of solvents including solvent water; or</p> <p>c. The addition or elimination of water of crystallisation.</p> |                                                                                                                                                                                                                                   |                |
| <b>4001</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.</b>                                                                                            |                |
| 400110                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Natural rubber latex, whether or not pre-vulcanised:                                                                                                                                                                            | CTH or RVC(35) |
| 400121                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – – Smoked sheets:                                                                                                                                                                                                                | CTH or RVC(35) |
| 400122                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – – Technically specified natural rubber (TSNR):                                                                                                                                                                                  | CTH or RVC(35) |
| 400129                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – – Other:                                                                                                                                                                                                                        | CTH or RVC(35) |
| 400130                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – Balata, gutta-percha, guayule, chicle and similar natural gums:                                                                                                                                                                 | CTH or RVC(35) |
| <b>4002</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>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.</b> |                |
| 400211                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | – – Latex                                                                                                                                                                                                                         | CTH or RVC(40) |

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| 400219      | -- Other:                                                                                                                                          | CTH or RVC(40)                                                                                                   |
| 400220      | -- Butadiene rubber (BR):                                                                                                                          | CTH or RVC(40)                                                                                                   |
| 400231      | -- Isobutene-isoprene (butyl) rubber (IIR):                                                                                                        | CTH or RVC(40)                                                                                                   |
| 400239      | -- Other:                                                                                                                                          | CTH or RVC(40)                                                                                                   |
| 400241      | -- Latex                                                                                                                                           | CTH or RVC(40)                                                                                                   |
| 400249      | -- Other:                                                                                                                                          | CTH or RVC(40)                                                                                                   |
| 400251      | -- Latex                                                                                                                                           | CTH or RVC(40)                                                                                                   |
| 400259      | -- Other:                                                                                                                                          | CTH or RVC(40)                                                                                                   |
| 400260      | -- Isoprene rubber (IR):                                                                                                                           | CTH or RVC(40)                                                                                                   |
| 400270      | -- Ethylene-propylene-non-conjugated diene rubber (EPDM):                                                                                          | CTH or RVC(40)                                                                                                   |
| 400280      | -- Mixtures of any product of heading 40.01 with any product of this heading:                                                                      | CTH or RVC(40)                                                                                                   |
| 400291      | -- Latex                                                                                                                                           | CTH or RVC(40)                                                                                                   |
| 400299      | -- Other:                                                                                                                                          | CTH or RVC(40)                                                                                                   |
| 400300      | Reclaimed rubber in primary forms or in plates, sheets or strip.                                                                                   | CTH or RVC(40)                                                                                                   |
| 400400      | Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.                                           | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| <b>4005</b> | <b>Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.</b>                                                            |                                                                                                                  |
| 400510      | -- Compounded with carbon black or silica:                                                                                                         | CTH or RVC(40)                                                                                                   |
| 400520      | -- Solutions; dispersions other than those of subheading 4005.10                                                                                   | CTH or RVC(40)                                                                                                   |
| 400591      | -- Plates, sheets and strip:                                                                                                                       | CTH or RVC(40)                                                                                                   |
| 400599      | -- Other:                                                                                                                                          | CTH or RVC(40)                                                                                                   |
| <b>4006</b> | <b>Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.</b>              |                                                                                                                  |
| 400610      | -- "Camel-back" strips for retreading rubber tyres                                                                                                 | CTH or RVC(40)                                                                                                   |
| 400690      | -- Other:                                                                                                                                          | CTH or RVC(40)                                                                                                   |
| 400700      | Vulcanised rubber thread and cord.                                                                                                                 | CTH or RVC(40)                                                                                                   |
| <b>4008</b> | <b>Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.</b>                                                |                                                                                                                  |
| 400811      | -- Plates, sheets and strip:                                                                                                                       | CTH or RVC(40)                                                                                                   |
| 400819      | -- Other                                                                                                                                           | CTH or RVC(40)                                                                                                   |
| 400821      | -- Plates, sheets and strip:                                                                                                                       | CTH or RVC(40)                                                                                                   |
| 400829      | -- Other                                                                                                                                           | CTH or RVC(40)                                                                                                   |
| <b>4009</b> | <b>Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).</b> |                                                                                                                  |
| 400911      | -- Without fittings                                                                                                                                | CTH or RVC(40)                                                                                                   |
| 400912      | -- With fittings:                                                                                                                                  | CTH or RVC(40)                                                                                                   |
| 400921      | -- Without fittings:                                                                                                                               | CTH or RVC(40)                                                                                                   |
| 400922      | -- With fittings:                                                                                                                                  | CTH or RVC(40)                                                                                                   |
| 400931      | -- Without fittings                                                                                                                                | CTH or RVC(40)                                                                                                   |
| 400932      | -- With fittings:                                                                                                                                  | CTH or RVC(40)                                                                                                   |

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| 400941      | -- Without fittings                                                                                                                                              | CTH or RVC(40) |
| 400942      | -- With fittings:                                                                                                                                                | CTH or RVC(40) |
| <b>4010</b> | <b>Conveyor or transmission belts or belting, of vulcanised rubber.</b>                                                                                          |                |
| 401011      | -- Reinforced only with metal                                                                                                                                    | CTH or RVC(40) |
| 401012      | -- Reinforced only with textile materials                                                                                                                        | CTH or RVC(40) |
| 401019      | -- Other                                                                                                                                                         | CTH or RVC(40) |
| 401031      | -- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm             | CTH or RVC(40) |
| 401032      | -- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm  | CTH or RVC(40) |
| 401033      | -- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm            | CTH or RVC(40) |
| 401034      | -- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | CTH or RVC(40) |
| 401035      | -- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm                                                               | CTH or RVC(40) |
| 401036      | -- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm                                                              | CTH or RVC(40) |
| 401039      | -- Other                                                                                                                                                         | CTH or RVC(40) |
| <b>4011</b> | <b>New pneumatic tyres, of rubber.</b>                                                                                                                           |                |
| 401110      | -- Of a kind used on motor cars (including station wagons and racing cars)                                                                                       | CTH or RVC(45) |
| 401120      | -- Of a kind used on buses or lorries:                                                                                                                           | CTH or RVC(45) |
| 401130      | -- Of a kind used on aircraft                                                                                                                                    | CTH or RVC(45) |
| 401140      | -- Of a kind used on motorcycles                                                                                                                                 | CTH or RVC(45) |
| 401150      | -- Of a kind used on bicycles                                                                                                                                    | CTH or RVC(45) |
| 401161      | -- Of a kind used on agricultural or forestry vehicles and machines:                                                                                             | CTH or RVC(45) |
| 401162      | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:                                        | CTH or RVC(45) |
| 401163      | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:                                            | CTH or RVC(45) |
| 401169      | -- Other                                                                                                                                                         | CTH or RVC(45) |
| 401192      | -- Of a kind used on agricultural or forestry vehicles and machines:                                                                                             | CTH or RVC(45) |
| 401193      | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:                                        | CTH or RVC(45) |
| 401194      | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:                                            | CTH or RVC(45) |
| 401199      | -- Other:                                                                                                                                                        | CTH or RVC(45) |

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| <b>4012</b> | <b>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.</b>                                                                                                                    |                                                                                                                                                                                 |
| 401211      | – – Of a kind used on motor cars (including station wagons and racing cars)                                                                                                                                                           | CTH or RVC(40)                                                                                                                                                                  |
| 401212      | – – Of a kind used on buses or lorries:                                                                                                                                                                                               | CTH or RVC(40)                                                                                                                                                                  |
| 401213      | – – Of a kind used on aircraft                                                                                                                                                                                                        | CTH or RVC(40)                                                                                                                                                                  |
| 401219      | – – Other:                                                                                                                                                                                                                            | CTH or RVC(40)                                                                                                                                                                  |
| 401220      | – Used pneumatic tyres:                                                                                                                                                                                                               | CTH or RVC(40)                                                                                                                                                                  |
| 401290      | – Other:                                                                                                                                                                                                                              | CTH or RVC(40)                                                                                                                                                                  |
| <b>4013</b> | <b>Inner tubes, of rubber.</b>                                                                                                                                                                                                        |                                                                                                                                                                                 |
| 401310      | – Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:                                                                                                                                          | CTH or RVC(40)                                                                                                                                                                  |
| 401320      | – Of a kind used on bicycles                                                                                                                                                                                                          | CTH or RVC(40)                                                                                                                                                                  |
| 401390      | – Other:                                                                                                                                                                                                                              | CTH or RVC(40)                                                                                                                                                                  |
| <b>4014</b> | <b>Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.</b>                                                                                   |                                                                                                                                                                                 |
| 401410      | – Sheath contraceptives                                                                                                                                                                                                               | CTH or RVC(40)                                                                                                                                                                  |
| 401490      | – Other:                                                                                                                                                                                                                              | CTH or RVC(40)                                                                                                                                                                  |
| <b>4015</b> | <b>Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.</b>                                                                             |                                                                                                                                                                                 |
| 401511      | – – Surgical                                                                                                                                                                                                                          | CTH or RVC(40)                                                                                                                                                                  |
| 401519      | – – Other                                                                                                                                                                                                                             | CTH or RVC(40)                                                                                                                                                                  |
| 401590      | – Other:                                                                                                                                                                                                                              | CTH or RVC(40)                                                                                                                                                                  |
| <b>4016</b> | <b>Other articles of vulcanised rubber other than hard rubber.</b>                                                                                                                                                                    |                                                                                                                                                                                 |
| 401610      | – Of cellular rubber:                                                                                                                                                                                                                 | CTH or RVC(40)                                                                                                                                                                  |
| 401691      | – – Floor coverings and mats:                                                                                                                                                                                                         | CTH or RVC(40)                                                                                                                                                                  |
| 401692      | – – Erasers                                                                                                                                                                                                                           | CTH or RVC(40)                                                                                                                                                                  |
| 401693      | – – Gaskets, washers and other seals:                                                                                                                                                                                                 | CTH or RVC(40)                                                                                                                                                                  |
| 401694      | – – Boat or dock fenders, whether or not inflatable                                                                                                                                                                                   | CTH or RVC(40)                                                                                                                                                                  |
| 401695      | – – Other inflatable articles                                                                                                                                                                                                         | CTH or RVC(40)                                                                                                                                                                  |
| 401699      | – – Other:                                                                                                                                                                                                                            | CTH or RVC(40)                                                                                                                                                                  |
| 401700      | Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.                                                                                                                                  | CTH or RVC(40)                                                                                                                                                                  |
| <b>41</b>   | <b>CHAPTER 41<br/>RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER</b>                                                                                                                                                           |                                                                                                                                                                                 |
| <b>4101</b> | <b>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.</b> |                                                                                                                                                                                 |
| 410120      | – 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:                                                           | A change to hides or skins which have undergone a tanning (including pre-tanning) process which is reversible from any other good of these headings or any other chapter; or CC |

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| 410150      | – Whole hides and skins, of a weight exceeding 16 kg:                                                                                                                                                                                                         | A change to hides or skins which have undergone a tanning (including pre-tanning) process which is reversible from any other good of these headings or any other chapter; or CC |
| 410190      | – Other, including butts, bends and bellies:                                                                                                                                                                                                                  | A change to hides or skins which have undergone a tanning (including pre-tanning) process which is reversible from any other good of these headings or any other chapter; or CC |
| <b>4102</b> | <b>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.</b>    |                                                                                                                                                                                 |
| 410210      | – With wool on                                                                                                                                                                                                                                                | A change to hides or skins which have undergone a tanning (including pre-tanning) process which is reversible from any other good of these headings or any other chapter; or CC |
| 410221      | – – Pickled                                                                                                                                                                                                                                                   | A change to hides or skins which have undergone a tanning (including pre-tanning) process which is reversible from any other good of these headings or any other chapter; or CC |
| 410229      | – – Other:                                                                                                                                                                                                                                                    | A change to hides or skins which have undergone a tanning (including pre-tanning) process which is reversible from any other good of these headings or any other chapter; or CC |
| <b>4103</b> | <b>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.</b> |                                                                                                                                                                                 |
| 410320      | – Of reptiles:                                                                                                                                                                                                                                                | A change to hides or skins which have undergone a tanning (including pre-tanning) process which is reversible from any other good of these headings or any other chapter; or CC |

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| 410330      | – Of swine                                                                                                                                                                                                                   | A change to hides or skins which have undergone a tanning (including pre-tanning) process which is reversible from any other good of these headings or any other chapter; or CC |
| 410390      | – Other                                                                                                                                                                                                                      | A change to hides or skins which have undergone a tanning (including pre-tanning) process which is reversible from any other good of these headings or any other chapter; or CC |
| <b>4104</b> | <b>Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.</b>                                                                     |                                                                                                                                                                                 |
| 410411      | – – Full grains, unsplit; grain splits                                                                                                                                                                                       | CTH                                                                                                                                                                             |
| 410419      | – – Other                                                                                                                                                                                                                    | CTH                                                                                                                                                                             |
| 410441      | – – Full grains, unsplit; grain splits                                                                                                                                                                                       | CTH                                                                                                                                                                             |
| 410449      | – – Other                                                                                                                                                                                                                    | CTH                                                                                                                                                                             |
| <b>4105</b> | <b>Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.</b>                                                                                                             |                                                                                                                                                                                 |
| 410510      | – In the wet state (including wet-blue)                                                                                                                                                                                      | CTH                                                                                                                                                                             |
| 410530      | – In the dry state (crust)                                                                                                                                                                                                   | CTH                                                                                                                                                                             |
| <b>4106</b> | <b>Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.</b>                                                                                            |                                                                                                                                                                                 |
| 410621      | – – In the wet state (including wet-blue)                                                                                                                                                                                    | CTH                                                                                                                                                                             |
| 410622      | – – In the dry state (crust)                                                                                                                                                                                                 | CTH                                                                                                                                                                             |
| 410631      | – – In the wet state (including wet-blue)                                                                                                                                                                                    | CTH                                                                                                                                                                             |
| 410632      | – – In the dry state (crust)                                                                                                                                                                                                 | CTH                                                                                                                                                                             |
| 410640      | – Of reptiles:                                                                                                                                                                                                               | CTH                                                                                                                                                                             |
| 410691      | – – In the wet state (including wet blue)                                                                                                                                                                                    | CTH                                                                                                                                                                             |
| 410692      | – – In the dry state (crust)                                                                                                                                                                                                 | CTH                                                                                                                                                                             |
| <b>4107</b> | <b>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.</b> |                                                                                                                                                                                 |
| 410711      | – – Full grains, unsplit                                                                                                                                                                                                     | CTH                                                                                                                                                                             |
| 410712      | – – Grain splits                                                                                                                                                                                                             | CTH                                                                                                                                                                             |
| 410719      | – – Other                                                                                                                                                                                                                    | CTH                                                                                                                                                                             |
| 410791      | – – Full grains, unsplit                                                                                                                                                                                                     | CTH                                                                                                                                                                             |
| 410792      | – – Grain splits                                                                                                                                                                                                             | CTH                                                                                                                                                                             |
| 410799      | – – Other                                                                                                                                                                                                                    | CTH                                                                                                                                                                             |
| 411200      | <b>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.</b>                                | CTH                                                                                                                                                                             |

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| <b>4113</b> | <b>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.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |     |
| 411310      | – Of goats or kids                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | CTH |
| 411320      | – Of swine                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | CTH |
| 411330      | – Of reptiles                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | CTH |
| 411390      | – Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | CTH |
| <b>4114</b> | <b>Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |     |
| 411410      | – Chamois (including combination chamois) leather                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | CTH |
| 411420      | – Patent leather and patent laminated leather; metallised leather                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | CTH |
| <b>4115</b> | <b>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.</b>                                                                                                                                                                                                                                                                                                                                                                                                         |     |
| 411510      | – Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | CTH |
| 411520      | – Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | CTH |
| <b>42</b>   | <b>CHAPTER 42<br/>ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |
| 420100      | Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | CTH |
| <b>4202</b> | <b>Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.</b> |     |
| 420211      | – – With outer surface of leather or of composition leather                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | CTH |
| 420212      | – – With outer surface of plastics or of textile materials:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | CTH |
| 420219      | – – Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | CTH |
| 420221      | – – With outer surface of leather or of composition leather                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | CTH |
| 420222      | – – With outer surface of plastic sheeting or of textile materials                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | CTH |
| 420229      | – – Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | CTH |
| 420231      | – – With outer surface of leather or of composition leather:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | CTH |

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| 420232      | -- With outer surface of plastic sheeting or of textile materials                                                                                                                                     | CTH            |
| 420239      | -- Other:                                                                                                                                                                                             | CTH            |
| 420291      | -- With outer surface of leather or of composition leather:                                                                                                                                           | CTH            |
| 420292      | -- With outer surface of plastic sheeting or of textile materials:                                                                                                                                    | CTH            |
| 420299      | -- Other                                                                                                                                                                                              | CTH            |
| <b>4203</b> | <b>Articles of apparel and clothing accessories, of leather or of composition leather.</b>                                                                                                            |                |
| 420310      | -- Articles of apparel                                                                                                                                                                                | CTH or RVC(40) |
| 420321      | -- Specially designed for use in sports                                                                                                                                                               | CTH or RVC(40) |
| 420329      | -- Other:                                                                                                                                                                                             | CTH or RVC(40) |
| 420330      | -- Belts and bandoliers                                                                                                                                                                               | CTH or RVC(40) |
| 420340      | -- Other clothing accessories                                                                                                                                                                         | CTH or RVC(40) |
| 420500      | Other articles of leather or of composition leather.                                                                                                                                                  | CTH or RVC(40) |
| 420600      | Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.                                                                                                          | CTH or RVC(40) |
| <b>43</b>   | <b>CHAPTER 43<br/>FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF</b>                                                                                                                               |                |
| <b>4301</b> | <b>Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.</b>                         |                |
| 430110      | -- Of mink, whole, with or without head, tail or paws                                                                                                                                                 | CC             |
| 430130      | -- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws                             | CC             |
| 430160      | -- Of fox, whole, with or without head, tail or paws                                                                                                                                                  | CC             |
| 430180      | -- Other furskins, whole, with or without head, tail or paws                                                                                                                                          | CC             |
| 430190      | -- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use                                                                                                                        | CC             |
| <b>4302</b> | <b>Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.</b> |                |
| 430211      | -- Of mink                                                                                                                                                                                            | CC             |
| 430219      | -- Other                                                                                                                                                                                              | CC             |
| 430220      | -- Heads, tails, paws and other pieces or cuttings, not assembled                                                                                                                                     | CC             |
| 430230      | -- Whole skins and pieces or cuttings thereof, assembled:                                                                                                                                             | CC             |
| <b>4303</b> | <b>Articles of apparel, clothing accessories and other articles of furskin.</b>                                                                                                                       |                |
| 430310      | -- Articles of apparel and clothing accessories                                                                                                                                                       | CTH or RVC(40) |
| 430390      | -- Other:                                                                                                                                                                                             | CTH or RVC(40) |
| 430400      | Artificial fur and articles thereof.                                                                                                                                                                  | CTH or RVC(40) |
| <b>44</b>   | <b>CHAPTER 44<br/>WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL</b>                                                                                                                                        |                |

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| <b>4401</b> | <b>Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.</b>                                                              |                |
| 440110      | – Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms                                                                                                                                                                                                             | CTH or RVC(35) |
| 440121      | – – Coniferous                                                                                                                                                                                                                                                                         | CTH or RVC(35) |
| 440122      | – – Non-coniferous                                                                                                                                                                                                                                                                     | CTH or RVC(35) |
| 440131      | – – Wood pellets                                                                                                                                                                                                                                                                       | CTH or RVC(35) |
| 440139      | – – Other                                                                                                                                                                                                                                                                              | CTH or RVC(35) |
| <b>4402</b> | <b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</b>                                                                                                                                                                                                   |                |
| 440210      | – Of bamboo                                                                                                                                                                                                                                                                            | CTH or RVC(35) |
| 440290      | – Other:                                                                                                                                                                                                                                                                               | CTH or RVC(35) |
| <b>4403</b> | <b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</b>                                                                                                                                                                                              |                |
| 440310      | – Treated with paint, stains, creosote or other preservatives:                                                                                                                                                                                                                         | CTH or RVC(35) |
| 440320      | – Other, coniferous:                                                                                                                                                                                                                                                                   | CTH or RVC(35) |
| 440341      | – – Dark Red Meranti, Light Red Meranti and Meranti Bakau:                                                                                                                                                                                                                             | CTH or RVC(35) |
| 440349      | – – Other:                                                                                                                                                                                                                                                                             | CTH or RVC(35) |
| 440391      | – – Of oak (Quercus spp.):                                                                                                                                                                                                                                                             | CTH or RVC(35) |
| 440392      | – – Of beech (Fagus spp.):                                                                                                                                                                                                                                                             | CTH or RVC(35) |
| 440399      | – – Other:                                                                                                                                                                                                                                                                             | CTH or RVC(35) |
| <b>4404</b> | <b>Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.</b> |                |
| 440410      | – Coniferous                                                                                                                                                                                                                                                                           | CTH or RVC(35) |
| 440420      | – Non-coniferous:                                                                                                                                                                                                                                                                      | CTH or RVC(35) |
| 440500      | Wood wool; wood flour.                                                                                                                                                                                                                                                                 | CTH or RVC(35) |
| <b>4406</b> | <b>Railway or tramway sleepers (cross-ties) of wood.</b>                                                                                                                                                                                                                               |                |
| 440610      | – Not impregnated                                                                                                                                                                                                                                                                      | CTH or RVC(35) |
| 440690      | – Other                                                                                                                                                                                                                                                                                | CTH or RVC(35) |
| <b>4407</b> | <b>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.</b>                                                                                                                                                 |                |
| 440710      | – Coniferous                                                                                                                                                                                                                                                                           | CTH or RVC(35) |
| 440721      | – – Mahogany (Swietenia spp.):                                                                                                                                                                                                                                                         | CTH or RVC(35) |
| 440722      | – – Virola, Imbuia and Balsa:                                                                                                                                                                                                                                                          | CTH or RVC(35) |
| 440725      | – – Dark Red Meranti, Light Red Meranti and Meranti Bakau:                                                                                                                                                                                                                             | CTH or RVC(35) |
| 440726      | – – White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:                                                                                                                                                                                                                 | CTH or RVC(35) |
| 440727      | – – Sapelli:                                                                                                                                                                                                                                                                           | CTH or RVC(35) |
| 440728      | – – Iroko:                                                                                                                                                                                                                                                                             | CTH or RVC(35) |
| 440729      | – – Other:                                                                                                                                                                                                                                                                             | CTH or RVC(35) |
| 440791      | – – Of oak (Quercus spp.):                                                                                                                                                                                                                                                             | CTH or RVC(35) |
| 440792      | – – Of beech (Fagus spp.):                                                                                                                                                                                                                                                             | CTH or RVC(35) |

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| 440793      | -- Of maple (Acer spp.):                                                                                                                                                                                                                                                        | CTH or RVC(35) |
| 440794      | -- Of cherry (Prunus spp.):                                                                                                                                                                                                                                                     | CTH or RVC(35) |
| 440795      | -- Of ash (Fraxinus spp.):                                                                                                                                                                                                                                                      | CTH or RVC(35) |
| 440799      | -- Other:                                                                                                                                                                                                                                                                       | CTH or RVC(35) |
| <b>4408</b> | <b>Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.</b>        |                |
| 440810      | -- Coniferous:                                                                                                                                                                                                                                                                  | CTH or RVC(45) |
| 440831      | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau                                                                                                                                                                                                                        | CTH or RVC(45) |
| 440839      | -- Other:                                                                                                                                                                                                                                                                       | CTH or RVC(45) |
| 440890      | -- Other                                                                                                                                                                                                                                                                        | CTH or RVC(45) |
| <b>4409</b> | <b>Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.</b> |                |
| 440910      | -- Coniferous                                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 440921      | -- Of bamboo                                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 440929      | -- Other                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| <b>4410</b> | <b>Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.</b>                                                                |                |
| 441011      | -- Particle board                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| 441012      | -- Oriented strand board (OSB)                                                                                                                                                                                                                                                  | CTH or RVC(40) |
| 441019      | -- Other                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| 441090      | -- Other                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| <b>4411</b> | <b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.</b>                                                                                                                                                           |                |
| 441112      | -- Of a thickness not exceeding 5 mm                                                                                                                                                                                                                                            | CTH or RVC(40) |
| 441113      | -- Of a thickness exceeding 5 mm but not exceeding 9 mm                                                                                                                                                                                                                         | CTH or RVC(40) |
| 441114      | -- Of a thickness exceeding 9 mm                                                                                                                                                                                                                                                | CTH or RVC(40) |
| 441192      | -- Of a density exceeding 0.8 g/cm <sup>3</sup>                                                                                                                                                                                                                                 | CTH or RVC(40) |
| 441193      | -- Of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>                                                                                                                                                                                         | CTH or RVC(40) |
| 441194      | -- Of a density not exceeding 0.5 g/cm <sup>3</sup>                                                                                                                                                                                                                             | CTH or RVC(40) |
| <b>4412</b> | <b>Plywood, veneered panels and similar laminated wood.</b>                                                                                                                                                                                                                     |                |
| 441210      | -- Of bamboo                                                                                                                                                                                                                                                                    | CTH or RVC(45) |
| 441231      | -- With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter                                                                                                                                                                                  | CTH or RVC(45) |
| 441232      | -- Other, with at least one outer ply of non-coniferous wood                                                                                                                                                                                                                    | CTH or RVC(45) |
| 441239      | -- Other                                                                                                                                                                                                                                                                        | CTH or RVC(45) |
| 441294      | -- Blockboard, laminboard and battenboard                                                                                                                                                                                                                                       | CTH or RVC(45) |
| 441299      | -- Other                                                                                                                                                                                                                                                                        | CTH or RVC(45) |
| 441300      | Densified wood, in blocks, plates, strips or profile shapes.                                                                                                                                                                                                                    | CTH or RVC(40) |

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| 441400      | Wooden frames for paintings, photographs, mirrors or similar objects.                                                                                                                                              | CTH or RVC(40) |
| <b>4415</b> | <b>Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.</b>                                        |                |
| 441510      | – Cases, boxes, crates, drums and similar packings; cable-drums                                                                                                                                                    | CTH or RVC(40) |
| 441520      | – Pallets, box pallets and other load boards; pallet collars                                                                                                                                                       | CTH or RVC(40) |
| 441600      | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.                                                                                                               | CTH or RVC(40) |
| 441700      | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.                                                                                               | CTH or RVC(40) |
| <b>4418</b> | <b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>                                                                                    |                |
| 441810      | – Windows, French-windows and their frames                                                                                                                                                                         | CTH or RVC(40) |
| 441820      | – Doors and their frames and thresholds                                                                                                                                                                            | CTH or RVC(40) |
| 441840      | – Shuttering for concrete constructional work                                                                                                                                                                      | CTH or RVC(40) |
| 441850      | – Shingles and shakes                                                                                                                                                                                              | CTH or RVC(40) |
| 441860      | – Posts and beams                                                                                                                                                                                                  | CTH or RVC(40) |
| 441871      | – – For mosaic floors                                                                                                                                                                                              | CTH or RVC(40) |
| 441872      | – – Other, multilayer                                                                                                                                                                                              | CTH or RVC(40) |
| 441879      | – – Other                                                                                                                                                                                                          | CTH or RVC(40) |
| 441890      | – Other:                                                                                                                                                                                                           | CTH or RVC(40) |
| 441900      | Tableware and kitchenware, of wood.                                                                                                                                                                                | CTH or RVC(40) |
| <b>4420</b> | <b>Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.</b> |                |
| 442010      | – Statuettes and other ornaments, of wood                                                                                                                                                                          | CTH or RVC(40) |
| 442090      | – Other:                                                                                                                                                                                                           | CTH or RVC(40) |
| <b>4421</b> | <b>Other articles of wood.</b>                                                                                                                                                                                     |                |
| 442110      | – Clothes hangers                                                                                                                                                                                                  | CTH or RVC(40) |
| 442190      | – Other:                                                                                                                                                                                                           | CTH or RVC(40) |
| <b>45</b>   | <b>CHAPTER 45<br/>CORK AND ARTICLES OF CORK</b>                                                                                                                                                                    |                |
| <b>4501</b> | <b>Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.</b>                                                                                                                       |                |
| 450110      | – Natural cork, raw or simply prepared                                                                                                                                                                             | CTH or RVC(40) |
| 450190      | – Other                                                                                                                                                                                                            | CTH or RVC(40) |
| 450200      | Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).                                             | CTH or RVC(40) |
| <b>4503</b> | <b>Articles of natural cork.</b>                                                                                                                                                                                   |                |
| 450310      | – Corks and stoppers                                                                                                                                                                                               | CTH or RVC(40) |
| 450390      | – Other                                                                                                                                                                                                            | CTH or RVC(40) |
| <b>4504</b> | <b>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.</b>                                                                                                                  |                |

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| 450410      | – Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs                                                                                                                                                                                                                         | CTH or RVC(40) |
| 450490      | – Other                                                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| <b>46</b>   | <b>CHAPTER 46</b><br><b>MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK</b>                                                                                                                                                                                          |                |
| <b>4601</b> | <b>Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).</b> |                |
| 460121      | – – Of bamboo                                                                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 460122      | – – Of rattan                                                                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 460129      | – – Other                                                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| 460192      | – – Of bamboo:                                                                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 460193      | – – Of rattan:                                                                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 460194      | – – Of other vegetable materials:                                                                                                                                                                                                                                                                                | CTH or RVC(40) |
| 460199      | – – Other:                                                                                                                                                                                                                                                                                                       | CTH or RVC(40) |
| <b>4602</b> | <b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.</b>                                                                                                                                                     |                |
| 460211      | – – Of bamboo                                                                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 460212      | – – Of rattan                                                                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 460219      | – – Other                                                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| 460290      | – Other                                                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| <b>47</b>   | <b>CHAPTER 47</b><br><b>PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD</b>                                                                                                                                                                                |                |
| 470100      | Mechanical wood pulp.                                                                                                                                                                                                                                                                                            | CTH or RVC(35) |
| 470200      | Chemical wood pulp, dissolving grades.                                                                                                                                                                                                                                                                           | CTH or RVC(35) |
| <b>4703</b> | <b>Chemical wood pulp, soda or sulphate, other than dissolving grades.</b>                                                                                                                                                                                                                                       |                |
| 470311      | – – Coniferous                                                                                                                                                                                                                                                                                                   | CTH or RVC(35) |
| 470319      | – – Non-coniferous                                                                                                                                                                                                                                                                                               | CTH or RVC(35) |
| 470321      | – – Coniferous                                                                                                                                                                                                                                                                                                   | CTH or RVC(35) |
| 470329      | – – Non-coniferous                                                                                                                                                                                                                                                                                               | CTH or RVC(35) |
| <b>4704</b> | <b>Chemical wood pulp, sulphite, other than dissolving grades.</b>                                                                                                                                                                                                                                               |                |
| 470411      | – – Coniferous                                                                                                                                                                                                                                                                                                   | CTH or RVC(35) |
| 470419      | – – Non-coniferous                                                                                                                                                                                                                                                                                               | CTH or RVC(35) |
| 470421      | – – Coniferous                                                                                                                                                                                                                                                                                                   | CTH or RVC(35) |
| 470429      | – – Non-coniferous                                                                                                                                                                                                                                                                                               | CTH or RVC(35) |
| 470500      | Wood pulp obtained by a combination of mechanical and chemical pulping processes.                                                                                                                                                                                                                                | CTH or RVC(35) |
| <b>4706</b> | <b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.</b>                                                                                                                                                                                     |                |
| 470610      | – Cotton linters pulp                                                                                                                                                                                                                                                                                            | CTH or RVC(35) |

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| 470620      | – Pulps of fibres derived from recovered (waste and scrap) paper or paperboard                                                                                                                                                                                                                         | CTH or RVC(35) |
| 470630      | – Other, of bamboo                                                                                                                                                                                                                                                                                     | CTH or RVC(35) |
| 470691      | – – Mechanical                                                                                                                                                                                                                                                                                         | CTH or RVC(35) |
| 470692      | – – Chemical                                                                                                                                                                                                                                                                                           | CTH or RVC(35) |
| 470693      | – – Obtained by a combination of mechanical and chemical processes                                                                                                                                                                                                                                     | CTH or RVC(35) |
| <b>4707</b> | <b>Recovered (waste and scrap) paper or paperboard.</b>                                                                                                                                                                                                                                                |                |
| 470710      | – Unbleached kraft paper or paperboard or corrugated paper or paperboard                                                                                                                                                                                                                               | CTH or RVC(35) |
| 470720      | – Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass                                                                                                                                                                                                            | CTH or RVC(35) |
| 470730      | – Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)                                                                                                                                                                                    | CTH or RVC(35) |
| 470790      | – Other, including unsorted waste and scrap                                                                                                                                                                                                                                                            | CTH or RVC(35) |
| <b>48</b>   | <b>CHAPTER 48<br/>PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD</b>                                                                                                                                                                                                          |                |
| 480100      | Newsprint, in rolls or sheets.                                                                                                                                                                                                                                                                         | CTH or RVC(35) |
| <b>4802</b> | <b>Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.</b> |                |
| 480210      | – Hand-made paper and paperboard                                                                                                                                                                                                                                                                       | CTH or RVC(35) |
| 480220      | – Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard:                                                                                                                                                                          | CTH or RVC(35) |
| 480240      | – Wallpaper base:                                                                                                                                                                                                                                                                                      | CTH or RVC(35) |
| 480254      | – – Weighing less than 40 g/m <sup>2</sup> :                                                                                                                                                                                                                                                           | CTH or RVC(35) |
| 480255      | – – Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls:                                                                                                                                                                                                            | CTH or RVC(35) |
| 480256      | – – Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:                                                                                                          | CTH or RVC(35) |
| 480257      | – – Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> :                                                                                                                                                                                                               | CTH or RVC(35) |
| 480258      | – – Weighing more than 150 g/m <sup>2</sup> :                                                                                                                                                                                                                                                          | CTH or RVC(35) |
| 480261      | – – In rolls:                                                                                                                                                                                                                                                                                          | CTH or RVC(35) |
| 480262      | – – In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:                                                                                                                                                                                        | CTH or RVC(35) |
| 480269      | – – Other                                                                                                                                                                                                                                                                                              | CTH or RVC(35) |
| 480300      | Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets:   | CTH or RVC(35) |
| <b>4804</b> | <b>Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.</b>                                                                                                                                                                                             |                |

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| 480411      | -- Unbleached                                                                                                                                                                                                | CTH or RVC(35) |
| 480419      | -- Other                                                                                                                                                                                                     | CTH or RVC(35) |
| 480421      | -- Unbleached:                                                                                                                                                                                               | CTH or RVC(35) |
| 480429      | -- Other                                                                                                                                                                                                     | CTH or RVC(35) |
| 480431      | -- Unbleached:                                                                                                                                                                                               | CTH or RVC(35) |
| 480439      | -- Other:                                                                                                                                                                                                    | CTH or RVC(35) |
| 480441      | -- Unbleached:                                                                                                                                                                                               | CTH or RVC(35) |
| 480442      | -- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process                                             | CTH or RVC(35) |
| 480449      | -- Other:                                                                                                                                                                                                    | CTH or RVC(35) |
| 480451      | -- Unbleached:                                                                                                                                                                                               | CTH or RVC(35) |
| 480452      | -- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process                                             | CTH or RVC(35) |
| 480459      | -- Other                                                                                                                                                                                                     | CTH or RVC(35) |
| <b>4805</b> | <b>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.</b>                                                                 |                |
| 480511      | -- Semi-chemical fluting paper                                                                                                                                                                               | CTH or RVC(35) |
| 480512      | -- Straw fluting paper:                                                                                                                                                                                      | CTH or RVC(35) |
| 480519      | -- Other:                                                                                                                                                                                                    | CTH or RVC(35) |
| 480524      | -- Weighing 150 g/m <sup>2</sup> or less                                                                                                                                                                     | CTH or RVC(35) |
| 480525      | -- Weighing more than 150 g/m <sup>2</sup> :                                                                                                                                                                 | CTH or RVC(35) |
| 480530      | -- Sulphite wrapping paper                                                                                                                                                                                   | CTH or RVC(35) |
| 480540      | -- Filter paper and paperboard                                                                                                                                                                               | CTH or RVC(35) |
| 480550      | -- Felt paper and paperboard                                                                                                                                                                                 | CTH or RVC(35) |
| 480591      | -- Weighing 150 g/m <sup>2</sup> or less:                                                                                                                                                                    | CTH or RVC(35) |
| 480592      | -- Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :                                                                                                                              | CTH or RVC(35) |
| 480593      | -- Weighing 225 g/m <sup>2</sup> or more:                                                                                                                                                                    | CTH or RVC(35) |
| <b>4806</b> | <b>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.</b>                                                          |                |
| 480610      | -- Vegetable parchment                                                                                                                                                                                       | CTH or RVC(35) |
| 480620      | -- Greaseproof papers                                                                                                                                                                                        | CTH or RVC(35) |
| 480630      | -- Tracing papers                                                                                                                                                                                            | CTH or RVC(35) |
| 480640      | -- Glassine and other glazed transparent or translucent papers                                                                                                                                               | CTH or RVC(35) |
| 480700      | Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets. | CTH or RVC(35) |
| <b>4808</b> | <b>Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.</b>  |                |
| 480810      | -- Corrugated paper and paperboard, whether or not perforated                                                                                                                                                | CTH or RVC(35) |

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| 480840      | – Kraft paper, creped or crinkled, whether or not embossed or perforated                                                                                                                                                                                                                             | CTH or RVC(35) |
| 480890      | – Other:                                                                                                                                                                                                                                                                                             | CTH or RVC(35) |
| <b>4809</b> | <b>Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.</b>                                                                                              |                |
| 480920      | – Self-copy paper                                                                                                                                                                                                                                                                                    | CTH or RVC(35) |
| 480990      | – Other:                                                                                                                                                                                                                                                                                             | CTH or RVC(35) |
| <b>4810</b> | <b>Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.</b> |                |
| 481013      | – – In rolls:                                                                                                                                                                                                                                                                                        | CTH or RVC(35) |
| 481014      | – – In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:                                                                                                                                                                                      | CTH or RVC(35) |
| 481019      | – – Other                                                                                                                                                                                                                                                                                            | CTH or RVC(35) |
| 481022      | – – Light-weight coated paper:                                                                                                                                                                                                                                                                       | CTH or RVC(35) |
| 481029      | – – Other:                                                                                                                                                                                                                                                                                           | CTH or RVC(35) |
| 481031      | – – Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less:                                                                                        | CTH or RVC(35) |
| 481032      | – – Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup> :                                                                                     | CTH or RVC(35) |
| 481039      | – – Other:                                                                                                                                                                                                                                                                                           | CTH or RVC(35) |
| 481092      | – – Multi-ply:                                                                                                                                                                                                                                                                                       | CTH or RVC(35) |
| 481099      | – – Other:                                                                                                                                                                                                                                                                                           | CTH or RVC(35) |
| <b>4811</b> | <b>Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.</b>     |                |
| 481110      | – Tarred, bituminised or asphalted paper and paperboard:                                                                                                                                                                                                                                             | CTH or RVC(35) |
| 481141      | – – Self-adhesive:                                                                                                                                                                                                                                                                                   | CTH or RVC(35) |
| 481149      | – – Other:                                                                                                                                                                                                                                                                                           | CTH or RVC(35) |
| 481151      | – – Bleached, weighing more than 150 g/m <sup>2</sup> :                                                                                                                                                                                                                                              | CTH or RVC(35) |
| 481159      | – – Other:                                                                                                                                                                                                                                                                                           | CTH or RVC(35) |
| 481160      | – Paper and paperboard, coated or impregnated with wax, paraffin wax, stearin, oil or glycerol:                                                                                                                                                                                                      | CTH or RVC(35) |
| 481190      | – Other paper, paperboard, cellulose wadding and webs of cellulose fibres:                                                                                                                                                                                                                           | CTH or RVC(35) |
| 481200      | Filter blocks, slabs and plates, of paper pulp.                                                                                                                                                                                                                                                      | CTH or RVC(35) |
| <b>4813</b> | <b>Cigarette paper, whether or not cut to size or in the form of booklets or tubes.</b>                                                                                                                                                                                                              |                |
| 481310      | – In the form of booklets or tubes                                                                                                                                                                                                                                                                   | CTH or RVC(35) |

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| 481320      | – In rolls of a width not exceeding 5 cm                                                                                                                                                                                                                                                                                                                                                                                                                | CTH or RVC(35) |
| 481390      | – Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                | CTH or RVC(35) |
| <b>4814</b> | <b>Wallpaper and similar wall coverings; window transparencies of paper.</b>                                                                                                                                                                                                                                                                                                                                                                            |                |
| 481420      | – Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design–printed or otherwise decorated layer of plastics                                                                                                                                                                                                                                                            | CTH or RVC(35) |
| 481490      | – Other                                                                                                                                                                                                                                                                                                                                                                                                                                                 | CTH or RVC(35) |
| <b>4816</b> | <b>Carbon paper, self–copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.</b>                                                                                                                                                                                                                                                         |                |
| 481620      | – Self–copy paper:                                                                                                                                                                                                                                                                                                                                                                                                                                      | CTH or RVC(35) |
| 481690      | – Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                | CTH or RVC(35) |
| <b>4817</b> | <b>Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.</b>                                                                                                                                                                                                                                |                |
| 481710      | – Envelopes                                                                                                                                                                                                                                                                                                                                                                                                                                             | CTH or RVC(35) |
| 481720      | – Letter cards, plain postcards and correspondence cards                                                                                                                                                                                                                                                                                                                                                                                                | CTH or RVC(35) |
| 481730      | – Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper                                                                                                                                                                                                                                                                                                                                            | CTH or RVC(35) |
| <b>4818</b> | <b>Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.</b> |                |
| 481810      | – Toilet paper                                                                                                                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(35) |
| 481820      | – Handkerchiefs, cleansing or facial tissues and towels                                                                                                                                                                                                                                                                                                                                                                                                 | CTH or RVC(35) |
| 481830      | – Tablecloths and serviettes:                                                                                                                                                                                                                                                                                                                                                                                                                           | CTH or RVC(35) |
| 481850      | – Articles of apparel and clothing accessories                                                                                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(35) |
| 481890      | – Other                                                                                                                                                                                                                                                                                                                                                                                                                                                 | CTH or RVC(35) |
| <b>4819</b> | <b>Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.</b>                                                                                                                                                                                               |                |
| 481910      | – Cartons, boxes and cases, of corrugated paper or paperboard                                                                                                                                                                                                                                                                                                                                                                                           | CTH or RVC(35) |
| 481920      | – Folding cartons, boxes and cases, of non–corrugated paper or paperboard                                                                                                                                                                                                                                                                                                                                                                               | CTH or RVC(35) |
| 481930      | – Sacks and bags, having a base of a width of 40 cm or more                                                                                                                                                                                                                                                                                                                                                                                             | CTH or RVC(35) |
| 481940      | – Other sacks and bags, including cones                                                                                                                                                                                                                                                                                                                                                                                                                 | CTH or RVC(35) |
| 481950      | – Other packing containers, including record sleeves                                                                                                                                                                                                                                                                                                                                                                                                    | CTH or RVC(35) |
| 481960      | – Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like                                                                                                                                                                                                                                                                                                                                             | CTH or RVC(35) |

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| <b>4820</b> | <b>Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.</b> |                 |
| 482010      | – Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles                                                                                                                                                                                                                                                                                     | CTH or RVC(35)  |
| 482020      | – Exercise books                                                                                                                                                                                                                                                                                                                                                                                                   | CTH or RVC(35)  |
| 482030      | – Binders (other than book covers), folders and file covers                                                                                                                                                                                                                                                                                                                                                        | CTH or RVC(35)  |
| 482040      | – Manifold business forms and interleaved carbon sets                                                                                                                                                                                                                                                                                                                                                              | CTH or RVC(35)  |
| 482050      | – Albums for samples or for collections                                                                                                                                                                                                                                                                                                                                                                            | CTH or RVC(35)  |
| 482090      | – Other                                                                                                                                                                                                                                                                                                                                                                                                            | CTH or RVC(35)  |
| <b>4821</b> | <b>Paper or paperboard labels of all kinds, whether or not printed.</b>                                                                                                                                                                                                                                                                                                                                            |                 |
| 482110      | – Printed:                                                                                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(35)  |
| 482190      | – Other:                                                                                                                                                                                                                                                                                                                                                                                                           | CTH or RVC(35)  |
| <b>4822</b> | <b>Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).</b>                                                                                                                                                                                                                                                                                      |                 |
| 482210      | – Of a kind used for winding textile yarn:                                                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(35)  |
| 482290      | – Other:                                                                                                                                                                                                                                                                                                                                                                                                           | CTH or RVC(35)  |
| <b>4823</b> | <b>Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.</b>                                                                                                                                                                                                              |                 |
| 482320      | – Filter paper and paperboard:                                                                                                                                                                                                                                                                                                                                                                                     | CTSH or RVC(35) |
| 482340      | – Rolls, sheets and dials, printed for self-recording apparatus:                                                                                                                                                                                                                                                                                                                                                   | CTSH or RVC(35) |
| 482361      | – – Of bamboo                                                                                                                                                                                                                                                                                                                                                                                                      | CTSH or RVC(35) |
| 482369      | – – Other                                                                                                                                                                                                                                                                                                                                                                                                          | CTSH or RVC(35) |
| 482370      | – Moulded or pressed articles of paper pulp                                                                                                                                                                                                                                                                                                                                                                        | CTSH or RVC(35) |
| 482390      | – Other:                                                                                                                                                                                                                                                                                                                                                                                                           | CTSH or RVC(35) |
| <b>49</b>   | <b>CHAPTER 49<br/>PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS</b>                                                                                                                                                                                                                                                                          |                 |
| <b>4901</b> | <b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.</b>                                                                                                                                                                                                                                                                                                             |                 |
| 490110      | – In single sheets, whether or not folded                                                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(35)  |
| 490191      | – – Dictionaries and encyclopaedias, and serial instalments thereof                                                                                                                                                                                                                                                                                                                                                | CTH or RVC(35)  |
| 490199      | – – Other:                                                                                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(35)  |
| <b>4902</b> | <b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.</b>                                                                                                                                                                                                                                                                                                        |                 |
| 490210      | – Appearing at least four times a week                                                                                                                                                                                                                                                                                                                                                                             | CTH or RVC(35)  |
| 490290      | – Other:                                                                                                                                                                                                                                                                                                                                                                                                           | CTH or RVC(35)  |

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| 490300      | Children's picture, drawing or colouring books.                                                                                                                                                                                                              | CTH or RVC(35) |
| 490400      | Music, printed or in manuscript, whether or not bound or illustrated.                                                                                                                                                                                        | CTH or RVC(35) |
| <b>4905</b> | <b>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.</b>                                                                                                                          |                |
| 490510      | – Globes                                                                                                                                                                                                                                                     | CTH or RVC(35) |
| 490591      | – – In book form                                                                                                                                                                                                                                             | CTH or RVC(35) |
| 490599      | – – Other                                                                                                                                                                                                                                                    | CTH or RVC(35) |
| 490600      | Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.          | CTH or RVC(35) |
| 490700      | Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock,share or bond certificates and similar documents of title. | CTH or RVC(35) |
| <b>4908</b> | <b>Transfers (decalcomanias).</b>                                                                                                                                                                                                                            |                |
| 490810      | – Transfers (decalcomanias), vitrifiable                                                                                                                                                                                                                     | CTH or RVC(35) |
| 490890      | – Other                                                                                                                                                                                                                                                      | CTH or RVC(35) |
| 490900      | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.                                                                                   | CTH or RVC(35) |
| 491000      | Calendars of any kind, printed, including calendar blocks.                                                                                                                                                                                                   | CTH or RVC(35) |
| <b>4911</b> | <b>Other printed matter, including printed pictures and photographs.</b>                                                                                                                                                                                     |                |
| 491110      | – Trade advertising material, commercial catalogues and the like:                                                                                                                                                                                            | CTH or RVC(35) |
| 491191      | – – Pictures, designs and photographs                                                                                                                                                                                                                        | CTH or RVC(35) |
| 491199      | – – Other:                                                                                                                                                                                                                                                   | CTH or RVC(35) |
| <b>50</b>   | <b>CHAPTER 50<br/>SILK</b>                                                                                                                                                                                                                                   |                |
| 500100      | Silk-worm cocoons suitable for reeling.                                                                                                                                                                                                                      | CC             |
| 500200      | Raw silk (not thrown).                                                                                                                                                                                                                                       | CC             |
| 500300      | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).                                                                                                                                                                       | CC             |
| 500400      | Silk yarn (other than yarn spun from silk waste) not put up for retail sale.                                                                                                                                                                                 | CTH            |
| 500500      | Yarn spun from silk waste, not put up for retail sale.                                                                                                                                                                                                       | CTH            |
| 500600      | Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.                                                                                                                                                                              | CTH            |
| <b>5007</b> | <b>Woven fabrics of silk or of silk waste.</b>                                                                                                                                                                                                               |                |
| 500710      | – Fabrics of noil silk:                                                                                                                                                                                                                                      | CTH            |
| 500720      | – Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk:                                                                                                                                                            | CTH            |
| 500790      | – Other fabrics:                                                                                                                                                                                                                                             | CTH            |

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| <b>51</b>   | <b>CHAPTER 51<br/>WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND<br/>WOVEN FABRIC</b>                          |                                                                                                                   |
| <b>5101</b> | <b>Wool, not carded or combed.</b>                                                                                   |                                                                                                                   |
| 510111      | -- Shorn wool                                                                                                        | CC                                                                                                                |
| 510119      | -- Other                                                                                                             | CC                                                                                                                |
| 510121      | -- Shorn wool                                                                                                        | CC                                                                                                                |
| 510129      | -- Other                                                                                                             | CC                                                                                                                |
| 510130      | -- Carbonised                                                                                                        | CC                                                                                                                |
| <b>5102</b> | <b>Fine or coarse animal hair, not carded or combed.</b>                                                             |                                                                                                                   |
| 510211      | -- Of Kashmir (cashmere) goats                                                                                       | CC                                                                                                                |
| 510219      | -- Other                                                                                                             | CC                                                                                                                |
| 510220      | -- Coarse animal hair                                                                                                | CC                                                                                                                |
| <b>5103</b> | <b>Waste of wool or of fine or coarse animal hair, including yarn<br/>waste but excluding garnetted stock.</b>       |                                                                                                                   |
| 510310      | -- Noils of wool or of fine animal hair                                                                              | CC                                                                                                                |
| 510320      | -- Other waste of wool or of fine animal hair                                                                        | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party. |
| 510330      | -- Waste of coarse animal hair                                                                                       | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party. |
| 510400      | Garnetted stock of wool or of fine or coarse animal hair.                                                            | CC                                                                                                                |
| <b>5105</b> | <b>Wool and fine or coarse animal hair, carded or combed<br/>(including combed wool in fragments).</b>               |                                                                                                                   |
| 510510      | -- Carded wool                                                                                                       | CC                                                                                                                |
| 510521      | -- Combed wool in fragments                                                                                          | CC                                                                                                                |
| 510529      | -- Other                                                                                                             | CC                                                                                                                |
| 510531      | -- Of Kashmir (cashmere) goats                                                                                       | CC                                                                                                                |
| 510539      | -- Other                                                                                                             | CC                                                                                                                |
| 510540      | -- Coarse animal hair, carded or combed                                                                              | CC                                                                                                                |
| <b>5106</b> | <b>Yarn of carded wool, not put up for retail sale.</b>                                                              |                                                                                                                   |
| 510610      | -- Containing 85% or more by weight of wool:                                                                         | CTH                                                                                                               |
| 510620      | -- Containing less than 85% by weight of wool:                                                                       | CTH                                                                                                               |
| <b>5107</b> | <b>Yarn of combed wool, not put up for retail sale.</b>                                                              |                                                                                                                   |
| 510710      | -- Containing 85% or more by weight of wool                                                                          | CTH except from 5106                                                                                              |
| 510720      | -- Containing less than 85% by weight of wool                                                                        | CTH except from 5106                                                                                              |
| <b>5108</b> | <b>Yarn of fine animal hair (carded or combed), not put up for<br/>retail sale.</b>                                  |                                                                                                                   |
| 510810      | -- Carded                                                                                                            | CTH                                                                                                               |
| 510820      | -- Combed                                                                                                            | CTH                                                                                                               |
| <b>5109</b> | <b>Yarn of wool or of fine animal hair, put up for retail sale.</b>                                                  |                                                                                                                   |
| 510910      | -- Containing 85% or more by weight of wool or of fine animal hair                                                   | CTH except from 5107 or 5108                                                                                      |
| 510990      | -- Other                                                                                                             | CTH except from 5107 or 5108                                                                                      |
| 511000      | Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale. | CTH                                                                                                               |

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| <b>5111</b> | <b>Woven fabrics of carded wool or of carded fine animal hair.</b> |                                                                                                                   |
| 511111      | – – Of a weight not exceeding 300 g/m2:                            | The good is manufactured from yarns in the territory of one or both of the Parties, or RVC(40).                   |
| 511119      | – – Other:                                                         | The good is manufactured from yarns in the territory of one or both of the Parties, or RVC(40).                   |
| 511120      | – Other, mixed mainly or solely with man-made filaments            | The good is manufactured from yarns in the territory of one or both of the Parties, or RVC(40).                   |
| 511130      | – Other, mixed mainly or solely with man-made staple fibres        | The good is manufactured from yarns in the territory of one or both of the Parties, or RVC(40).                   |
| 511190      | – Other                                                            | The good is manufactured from yarns in the territory of one or both of the Parties, or RVC(40).                   |
| <b>5112</b> | <b>Woven fabrics of combed wool or of combed fine animal hair</b>  |                                                                                                                   |
| 511211      | – – Of a weight not exceeding 200 g/m2:                            | The good is manufactured from yarns in the territory of one or both of the Parties, or RVC(40).                   |
| 511219      | – – Other:                                                         | The good is manufactured from yarns in the territory of one or both of the Parties, or RVC(40).                   |
| 511220      | – Other, mixed mainly or solely with man-made filaments            | The good is manufactured from yarns in the territory of one or both of the Parties, or RVC(40).                   |
| 511230      | – Other, mixed mainly or solely with man-made staple fibres        | The good is manufactured from yarns in the territory of one or both of the Parties, or RVC(40).                   |
| 511290      | – Other                                                            | The good is manufactured from yarns in the territory of one or both of the Parties, or RVC(40).                   |
| 511300      | Woven fabrics of coarse animal hair or of horsehair.               | The good is manufactured from yarns in the territory of one or both of the Parties, or RVC(40).                   |
| <b>52</b>   | <b>CHAPTER 52<br/>COTTON</b>                                       |                                                                                                                   |
| 520100      | Cotton, not carded or combed.                                      | CC or RVC(35)                                                                                                     |
| <b>5202</b> | <b>Cotton waste (including yarn waste and garnetted stock).</b>    |                                                                                                                   |
| 520210      | – Yarn waste (including thread waste)                              | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party. |
| 520291      | – – Garnetted stock                                                | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party. |

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| 520299      | -- Other                                                                                                               | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party.                                                                                                                           |
| 520300      | Cotton, carded or combed.                                                                                              | CC or RVC(35)                                                                                                                                                                                                                               |
| <b>5204</b> | <b>Cotton sewing thread, whether or not put up for retail sale.</b>                                                    |                                                                                                                                                                                                                                             |
| 520411      | -- Containing 85% or more by weight of cotton                                                                          | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520419      | -- Other                                                                                                               | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520420      | -- Put up for retail sale                                                                                              | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| <b>5205</b> | <b>Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.</b> |                                                                                                                                                                                                                                             |
| 520511      | -- Measuring 714.29 decitex or more (not exceeding 14 metric number)                                                   | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |

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| 520512 | – – Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520513 | – – Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520514 | – – Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)    | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520515 | – – Measuring less than 125 decitex (exceeding 80 metric number)                                                                        | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520521 | – – Measuring 714.29 decitex or more (not exceeding 14 metric number)                                                                   | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |

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| 520522 | – – Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520523 | – – Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520524 | – – Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)    | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520526 | – – Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)    | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520527 | – – Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number) | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |

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| 520528 | – – Measuring less than 83.33 decitex (exceeding 120 metric number)                                                                                                     | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520531 | – – Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)                                                                   | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520532 | – – Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520533 | – – Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520534 | – – Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)    | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |

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| 520535 | – – Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)                                                                        | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520541 | – – Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)                                                                   | CTH                                                                                                                                                                                                                                         |
| 520542 | – – Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520543 | – – Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520544 | – – Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)    | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520546 | – – Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)    | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |

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| 520547      | – – Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn) | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520548      | – – Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)                                                                     | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| <b>5206</b> | <b>Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.</b>                                                |                                                                                                                                                                                                                                             |
| 520611      | – – Measuring 714.29 decitex or more (not exceeding 14 metric number)                                                                                                   | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520612      | – – Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)                                 | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520613      | – – Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)                                 | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |

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| 520614 | -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)    | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520615 | -- Measuring less than 125 decitex (exceeding 80 metric number)                                                                        | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520621 | -- Measuring 714.29 decitex or more (not exceeding 14 metric number)                                                                   | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520622 | -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520623 | -- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |

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| 520624 | – – Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)                                    | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520625 | – – Measuring less than 125 decitex (exceeding 80 metric number)                                                                                                        | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520631 | – – Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)                                                                   | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520632 | – – Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520633 | – – Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |

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| 520634 | – – Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)    | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520635 | – – Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)                                                                        | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520641 | – – Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)                                                                   | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520642 | – – Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520643 | – – Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |

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| 520644      | -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520645      | -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)                                                                     | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| <b>5207</b> | <b>Cotton yarn (other than sewing thread) put up for retail sale.</b>                                                                                               |                                                                                                                                                                                                                                             |
| 520710      | -- Containing 85% or more by weight of cotton                                                                                                                       | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 520790      | -- Other                                                                                                                                                            | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| <b>5208</b> | <b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2.</b>                                                        |                                                                                                                                                                                                                                             |
| 520811      | -- Plain weave, weighing not more than 100 g/m2                                                                                                                     | CTH or RVC(40)                                                                                                                                                                                                                              |
| 520812      | -- Plain weave, weighing more than 100 g/m2                                                                                                                         | CTH or RVC(40)                                                                                                                                                                                                                              |
| 520813      | -- 3-thread or 4-thread twill, including cross twill                                                                                                                | CTH or RVC(40)                                                                                                                                                                                                                              |
| 520819      | -- Other fabrics                                                                                                                                                    | CTH or RVC(40)                                                                                                                                                                                                                              |
| 520821      | -- Plain weave, weighing not more than 100 g/m2                                                                                                                     | CTH or RVC(40)                                                                                                                                                                                                                              |
| 520822      | -- Plain weave, weighing more than 100 g/m2                                                                                                                         | CTH or RVC(40)                                                                                                                                                                                                                              |
| 520823      | -- 3-thread or 4-thread twill, including cross twill                                                                                                                | CTH or RVC(40)                                                                                                                                                                                                                              |
| 520829      | -- Other fabrics                                                                                                                                                    | CTH or RVC(40)                                                                                                                                                                                                                              |
| 520831      | -- Plain weave, weighing not more than 100 g/m2                                                                                                                     | CTH or RVC(40)                                                                                                                                                                                                                              |
| 520832      | -- Plain weave, weighing more than 100 g/m2                                                                                                                         | CTH or RVC(40)                                                                                                                                                                                                                              |

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| 520833      | -- 3-thread or 4-thread twill, including cross twill                                                                                                        | CTH or RVC(40) |
| 520839      | -- Other fabrics                                                                                                                                            | CTH or RVC(40) |
| 520841      | -- Plain weave, weighing not more than 100 g/m2                                                                                                             | CTH or RVC(40) |
| 520842      | -- Plain weave, weighing more than 100 g/m2                                                                                                                 | CTH or RVC(40) |
| 520843      | -- 3-thread or 4-thread twill, including cross twill                                                                                                        | CTH or RVC(40) |
| 520849      | -- Other fabrics                                                                                                                                            | CTH or RVC(40) |
| 520851      | -- Plain weave, weighing not more than 100 g/m2:                                                                                                            | CTH or RVC(40) |
| 520852      | -- Plain weave, weighing more than 100 g/m2:                                                                                                                | CTH or RVC(40) |
| 520859      | -- Other fabrics:                                                                                                                                           | CTH or RVC(40) |
| <b>5209</b> | <b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m2.</b>                                                    |                |
| 520911      | -- Plain weave                                                                                                                                              | CTH or RVC(40) |
| 520912      | -- 3-thread or 4-thread twill, including cross twill                                                                                                        | CTH or RVC(40) |
| 520919      | -- Other fabrics                                                                                                                                            | CTH or RVC(40) |
| 520921      | -- Plain weave                                                                                                                                              | CTH or RVC(40) |
| 520922      | -- 3-thread or 4-thread twill, including cross twill                                                                                                        | CTH or RVC(40) |
| 520929      | -- Other fabrics                                                                                                                                            | CTH or RVC(40) |
| 520931      | -- Plain weave                                                                                                                                              | CTH or RVC(40) |
| 520932      | -- 3-thread or 4-thread twill, including cross twill                                                                                                        | CTH or RVC(40) |
| 520939      | -- Other fabrics                                                                                                                                            | CTH or RVC(40) |
| 520941      | -- Plain weave                                                                                                                                              | CTH or RVC(40) |
| 520942      | -- Denim                                                                                                                                                    | CTH or RVC(40) |
| 520943      | -- Other fabrics of 3-thread or 4-thread twill, including cross twill                                                                                       | CTH or RVC(40) |
| 520949      | -- Other fabrics                                                                                                                                            | CTH or RVC(40) |
| 520951      | -- Plain weave:                                                                                                                                             | CTH or RVC(40) |
| 520952      | -- 3-thread or 4-thread twill, including cross twill:                                                                                                       | CTH or RVC(40) |
| 520959      | -- Other fabrics:                                                                                                                                           | CTH or RVC(40) |
| <b>5210</b> | <b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m2.</b> |                |
| 521011      | -- Plain weave                                                                                                                                              | CTH or RVC(40) |
| 521019      | -- Other fabrics                                                                                                                                            | CTH or RVC(40) |
| 521021      | -- Plain weave                                                                                                                                              | CTH or RVC(40) |
| 521029      | -- Other fabrics                                                                                                                                            | CTH or RVC(40) |
| 521031      | -- Plain weave                                                                                                                                              | CTH or RVC(40) |
| 521032      | -- 3-thread or 4-thread twill, including cross twill                                                                                                        | CTH or RVC(40) |
| 521039      | -- Other fabrics                                                                                                                                            | CTH or RVC(40) |
| 521041      | -- Plain weave                                                                                                                                              | CTH or RVC(40) |
| 521049      | -- Other fabrics                                                                                                                                            | CTH or RVC(40) |
| 521051      | -- Plain weave:                                                                                                                                             | CTH or RVC(40) |
| 521059      | -- Other fabrics:                                                                                                                                           | CTH or RVC(40) |
| <b>5211</b> | <b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m2.</b>     |                |
| 521111      | -- Plain weave                                                                                                                                              | CTH or RVC(40) |
| 521112      | -- 3-thread or 4-thread twill, including cross twill                                                                                                        | CTH or RVC(40) |
| 521119      | -- Other fabrics                                                                                                                                            | CTH or RVC(40) |

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| 521120      | – Bleached                                                                                                                                                                                        | CTH or RVC(40)                                                                                                    |
| 521131      | – – Plain weave                                                                                                                                                                                   | CTH or RVC(40)                                                                                                    |
| 521132      | – – 3-thread or 4-thread twill, including cross twill                                                                                                                                             | CTH or RVC(40)                                                                                                    |
| 521139      | – – Other fabrics                                                                                                                                                                                 | CTH or RVC(40)                                                                                                    |
| 521141      | – – Plain weave                                                                                                                                                                                   | CTH or RVC(40)                                                                                                    |
| 521142      | – – Denim                                                                                                                                                                                         | CTH or RVC(40)                                                                                                    |
| 521143      | – – Other fabrics of 3-thread or 4-thread twill, including cross twill                                                                                                                            | CTH or RVC(40)                                                                                                    |
| 521149      | – – Other fabrics                                                                                                                                                                                 | CTH or RVC(40)                                                                                                    |
| 521151      | – – Plain weave:                                                                                                                                                                                  | CTH or RVC(40)                                                                                                    |
| 521152      | – – 3-thread or 4-thread twill, including cross twill:                                                                                                                                            | CTH or RVC(40)                                                                                                    |
| 521159      | – – Other fabrics:                                                                                                                                                                                | CTH or RVC(40)                                                                                                    |
| <b>5212</b> | <b>Other woven fabrics of cotton.</b>                                                                                                                                                             |                                                                                                                   |
| 521211      | – – Unbleached                                                                                                                                                                                    | CTH or RVC(40)                                                                                                    |
| 521212      | – – Bleached                                                                                                                                                                                      | CTH or RVC(40)                                                                                                    |
| 521213      | – – Dyed                                                                                                                                                                                          | CTH or RVC(40)                                                                                                    |
| 521214      | – – Of yarns of different colours                                                                                                                                                                 | CTH or RVC(40)                                                                                                    |
| 521215      | – – Printed:                                                                                                                                                                                      | CTH or RVC(40)                                                                                                    |
| 521221      | – – Unbleached                                                                                                                                                                                    | CTH or RVC(40)                                                                                                    |
| 521222      | – – Bleached                                                                                                                                                                                      | CTH or RVC(40)                                                                                                    |
| 521223      | – – Dyed                                                                                                                                                                                          | CTH or RVC(40)                                                                                                    |
| 521224      | – – Of yarns of different colours                                                                                                                                                                 | CTH or RVC(40)                                                                                                    |
| 521225      | – – Printed:                                                                                                                                                                                      | CTH or RVC(40)                                                                                                    |
| <b>53</b>   | <b>CHAPTER 53<br/>OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN<br/>FABRICS OF PAPER YARN</b>                                                                                              |                                                                                                                   |
| <b>5301</b> | <b>Flax, raw or processed but not spun; flax tow and waste<br/>(including yarn waste and garnetted stock).</b>                                                                                    |                                                                                                                   |
| 530110      | – Flax, raw or retted                                                                                                                                                                             | CC                                                                                                                |
| 530121      | – – Broken or scutched                                                                                                                                                                            | CC                                                                                                                |
| 530129      | – – Other                                                                                                                                                                                         | CC                                                                                                                |
| 530130      | – Flax tow and waste                                                                                                                                                                              | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party. |
| <b>5302</b> | <b>True hemp (Cannabis sativa L.), raw or processed but not spun;<br/>tow and waste of true hemp (including yarn waste and<br/>garnetted stock).</b>                                              |                                                                                                                   |
| 530210      | – True hemp, raw or retted                                                                                                                                                                        | CC                                                                                                                |
| 530290      | – Other                                                                                                                                                                                           | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party. |
| <b>5303</b> | <b>Jute and other textile bast fibres (excluding flax, true hemp and<br/>ramie), raw or processed but not spun; tow and waste of these<br/>fibres (including yarn waste and garnetted stock).</b> |                                                                                                                   |
| 530310      | – Jute and other textile bast fibres, raw or retted                                                                                                                                               | CC                                                                                                                |

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| 530390      | – Other                                                                                                                                                                                                                                           | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party.                                                                                                                           |
| 530500      | Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock). | CC or RVC(35)                                                                                                                                                                                                                               |
| <b>5306</b> | <b>Flax yarn.</b>                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                             |
| 530610      | – Single                                                                                                                                                                                                                                          | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 530620      | – Multiple (folded) or cabled                                                                                                                                                                                                                     | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| <b>5307</b> | <b>Yarn of jute or of other textile bast fibres of heading 53.03.</b>                                                                                                                                                                             |                                                                                                                                                                                                                                             |
| 530710      | – Single                                                                                                                                                                                                                                          | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 530720      | – Multiple (folded) or cabled                                                                                                                                                                                                                     | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| <b>5308</b> | <b>Yarn of other vegetable textile fibres; paper yarn.</b>                                                                                                                                                                                        |                                                                                                                                                                                                                                             |

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| 530810      | – Coir yarn                   | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 530820      | – True hemp yarn              | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 530890      | – Other:                      | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| <b>5309</b> | <b>Woven fabrics of flax.</b> |                                                                                                                                                                                                                                             |
| 530911      | – – Unbleached or bleached:   | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).                                                                |
| 530919      | – – Other:                    | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).                                                                |
| 530921      | – – Unbleached or bleached:   | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).                                                                |

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| 530929      | -- Other:                                                                                                                                        | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| <b>5310</b> | <b>Woven fabrics of jute or of other textile bast fibres of heading 53.03.</b>                                                                   |                                                                                                                                                                              |
| 531010      | -- Unbleached                                                                                                                                    | The good is manufactured through process of weaving from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).                                |
| 531090      | -- Other:                                                                                                                                        | The good is manufactured through process of weaving from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).                                |
| 531100      | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.                                                                    | The good is manufactured through process of weaving from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).                                |
| <b>54</b>   | <b>CHAPTER 54<br/>MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS</b>                                                       |                                                                                                                                                                              |
| <b>5401</b> | <b>Sewing thread of man-made filaments, whether or not put up for retail sale.</b>                                                               |                                                                                                                                                                              |
| 540110      | -- Of synthetic filaments:                                                                                                                       | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40).        |
| 540120      | -- Of artificial filaments:                                                                                                                      | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40).        |
| <b>5402</b> | <b>Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.</b> |                                                                                                                                                                              |

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| 540211 | -- Of aramids                                                                   | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40). |
| 540219 | -- Other                                                                        | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40). |
| 540220 | -- High tenacity yarn of polyesters                                             | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40). |
| 540231 | -- Of nylon or other polyamides, measuring per single yarn not more than 50 tex | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40). |
| 540232 | -- Of nylon or other polyamides, measuring per single yarn more than 50 tex     | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40). |

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| 540233 | -- Of polyesters                       | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40). |
| 540234 | -- Of polypropylene                    | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40). |
| 540239 | -- Other                               | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40). |
| 540244 | -- Elastomeric                         | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40). |
| 540245 | -- Other, of nylon or other polyamides | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40). |

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| 540246 | -- Other, of polyesters, partially oriented | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40). |
| 540247 | -- Other, of polyesters                     | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40). |
| 540248 | -- Other, of polypropylene                  | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40). |
| 540249 | -- Other                                    | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40). |
| 540251 | -- Of nylon or other polyamides             | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40). |

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| 540252 | -- Of polyesters                                                                                                                                   | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40). |
| 540259 | -- Other                                                                                                                                           | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40). |
| 540261 | -- Of nylon or other polyamides                                                                                                                    | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40). |
| 540262 | -- Of polyesters                                                                                                                                   | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40). |
| 540269 | -- Other:                                                                                                                                          | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40). |
| 5403   | <b>Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.</b> |                                                                                                                                                                                                                                            |

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| 540310 | – High tenacity yarn of viscose rayon                                              | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40). |
| 540331 | – – Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre: | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40). |
| 540332 | – – Of viscose rayon, with a twist exceeding 120 turns per metre:                  | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40). |
| 540333 | – – Of cellulose acetate:                                                          | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40). |
| 540339 | – – Other:                                                                         | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40). |

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| 540341      | -- Of viscose rayon:                                                                                                                                                                                                                   | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40). |
| 540342      | -- Of cellulose acetate:                                                                                                                                                                                                               | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40). |
| 540349      | -- Other:                                                                                                                                                                                                                              | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40). |
| <b>5404</b> | <b>Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.</b> |                                                                                                                                                                                                                                            |
| 540411      | -- Elastomeric                                                                                                                                                                                                                         | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40).                                                                      |
| 540412      | -- Other, of polypropylene                                                                                                                                                                                                             | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40).                                                                      |

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| 540419      | -- Other                                                                                                                                                                                                                          | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40).        |
| 540490      | -- Other                                                                                                                                                                                                                          | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40).        |
| 540500      | Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm. | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40).        |
| 540600      | Man-made filament yarn (other than sewing thread), put up for retail sale.                                                                                                                                                        | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40).        |
| <b>5407</b> | <b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.</b>                                                                                                                |                                                                                                                                                                              |
| 540710      | -- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters:                                                                                                                                  | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 540720      | -- Woven fabrics obtained from strip or the like                                                                                                                                                                                  | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 540730      | -- Fabrics specified in Note 9 to Section XI                                                                                                                                                                                      | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |

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| 540741 | -- Unbleached or bleached:       | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 540742 | -- Dyed                          | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 540743 | -- Of yarns of different colours | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 540744 | -- Printed                       | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 540751 | -- Unbleached or bleached        | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 540752 | -- Dyed                          | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 540753 | -- Of yarns of different colours | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 540754 | -- Printed                       | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |

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| 540761 | -- Containing 85% or more by weight of non-textured polyester filaments | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 540769 | -- Other                                                                | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 540771 | -- Unbleached or bleached                                               | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 540772 | -- Dyed                                                                 | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 540773 | -- Of yarns of different colours                                        | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 540774 | -- Printed                                                              | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 540781 | -- Unbleached or bleached                                               | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 540782 | -- Dyed                                                                 | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |

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| 540783      | -- Of yarns of different colours                                                                                    | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 540784      | -- Printed                                                                                                          | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 540791      | -- Unbleached or bleached                                                                                           | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 540792      | -- Dyed                                                                                                             | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 540793      | -- Of yarns of different colours                                                                                    | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 540794      | -- Printed                                                                                                          | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| <b>5408</b> | <b>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.</b> |                                                                                                                                                                              |
| 540810      | -- Woven fabrics obtained from high tenacity yarn of viscose rayon                                                  | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 540821      | -- Unbleached or bleached                                                                                           | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |

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| 540822      | -- Dyed                                      | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 540823      | -- Of yarns of different colours             | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 540824      | -- Printed                                   | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 540831      | -- Unbleached or bleached                    | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 540832      | -- Dyed                                      | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 540833      | -- Of yarns of different colours             | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 540834      | -- Printed                                   | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| <b>55</b>   | <b>CHAPTER 55<br/>MAN-MADE STAPLE FIBRES</b> |                                                                                                                                                                              |
| <b>5501</b> | <b>Synthetic filament tow.</b>               |                                                                                                                                                                              |

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| 550110      | – Of nylon or other polyamides                                                          | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40). |
| 550120      | – Of polyesters                                                                         | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40). |
| 550130      | – Acrylic or modacrylic                                                                 | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40). |
| 550140      | – Of polypropylene                                                                      | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40). |
| 550190      | – Other                                                                                 | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40). |
| 550200      | Artificial filament tow.                                                                | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40). |
| <b>5503</b> | <b>Synthetic staple fibres, not carded, combed or otherwise processed for spinning.</b> |                                                                                                                                                                       |

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| 550311      | -- Of aramids                                                                            | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40). |
| 550319      | -- Other                                                                                 | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40). |
| 550320      | -- Of polyesters                                                                         | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40). |
| 550330      | -- Acrylic or modacrylic                                                                 | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40). |
| 550340      | -- Of polypropylene                                                                      | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40). |
| 550390      | -- Other                                                                                 | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40). |
| <b>5504</b> | <b>Artificial staple fibres, not carded, combed or otherwise processed for spinning.</b> |                                                                                                                                                                       |

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| 550410      | – Of viscose rayon                                                                  | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40). |
| 550490      | – Other                                                                             | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40). |
| <b>5505</b> | <b>Waste (including noils, yarn waste and garnetted stock) of man-made fibres.</b>  |                                                                                                                                                                       |
| 550510      | – Of synthetic fibres                                                               | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party.                                                     |
| 550520      | – Of artificial fibres                                                              | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party.                                                     |
| <b>5506</b> | <b>Synthetic staple fibres, carded, combed or otherwise processed for spinning.</b> |                                                                                                                                                                       |
| 550610      | – Of nylon or other polyamides                                                      | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties or RVC(40).  |
| 550620      | – Of polyesters                                                                     | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40). |
| 550630      | – Acrylic or modacrylic                                                             | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40). |

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| 550690      | – Other                                                                                        | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40).                                                                       |
| 550700      | Artificial staple fibres, carded, combed or otherwise processed for spinning.                  | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40).                                                                       |
| <b>5508</b> | <b>Sewing thread of man-made staple fibres, whether or not put up for retail sale.</b>         |                                                                                                                                                                                                                                             |
| 550810      | – Of synthetic staple fibres:                                                                  | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40).                                                                       |
| 550820      | – Of artificial staple fibres:                                                                 | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40).                                                                       |
| <b>5509</b> | <b>Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.</b> |                                                                                                                                                                                                                                             |
| 550911      | – – Single yarn                                                                                | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 550912      | – – Multiple (folded) or cabled yarn                                                           | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |

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| 550921 | -- Single yarn                      | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 550922 | -- Multiple (folded) or cabled yarn | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 550931 | -- Single yarn                      | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 550932 | -- Multiple (folded) or cabled yarn | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 550941 | -- Single yarn                      | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |

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| 550942 | -- Multiple (folded) or cabled yarn                      | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 550951 | -- Mixed mainly or solely with artificial staple fibres  | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 550952 | -- Mixed mainly or solely with wool or fine animal hair: | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 550953 | -- Mixed mainly or solely with cotton                    | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 550959 | -- Other                                                 | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |

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| 550961 | -- Mixed mainly or solely with wool or fine animal hair | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 550962 | -- Mixed mainly or solely with cotton                   | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 550969 | -- Other                                                | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 550991 | -- Mixed mainly or solely with wool or fine animal hair | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 550992 | -- Mixed mainly or solely with cotton                   | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |

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| 550999      | -- Other                                                                                        | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| <b>5510</b> | <b>Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.</b> |                                                                                                                                                                                                                                             |
| 551011      | -- Single yarn                                                                                  | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 551012      | -- Multiple (folded) or cabled yarn                                                             | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 551020      | -- Other yarn, mixed mainly or solely with wool or fine animal hair                             | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 551030      | -- Other yarn, mixed mainly or solely with cotton                                               | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |

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| 551090      | – Other yarn                                                                                                   | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| <b>5511</b> | <b>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.</b>                      |                                                                                                                                                                                                                                             |
| 551110      | – Of synthetic staple fibres, containing 85 % or more by weight of such fibres:                                | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 551120      | – Of synthetic staple fibres, containing less than 85 % by weight of such fibres:                              | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| 551130      | – Of artificial staple fibres                                                                                  | The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40). |
| <b>5512</b> | <b>Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.</b> |                                                                                                                                                                                                                                             |
| 551211      | – – Unbleached or bleached                                                                                     | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).                                                                |

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| 551219      | -- Other                                                                                                                                                                     | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551221      | -- Unbleached or bleached                                                                                                                                                    | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551229      | -- Other                                                                                                                                                                     | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551291      | -- Unbleached or bleached                                                                                                                                                    | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551299      | -- Other                                                                                                                                                                     | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| <b>5513</b> | <b>Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2.</b> |                                                                                                                                                                              |
| 551311      | -- Of polyester staple fibres, plain weave                                                                                                                                   | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551312      | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres                                                                                             | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |

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| 551313 | -- Other woven fabrics of polyester staple fibres | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551319 | -- Other woven fabrics                            | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551321 | -- Of polyester staple fibres, plain weave        | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551323 | -- Other woven fabrics of polyester staple fibres | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551329 | -- Other woven fabrics                            | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551331 | -- Of polyester staple fibres, plain weave        | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551339 | -- Other woven fabrics                            | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551341 | -- Of polyester staple fibres, plain weave        | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |

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| 551349      | -- Other woven fabrics                                                                                                                                                   | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| <b>5514</b> | <b>Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2.</b> |                                                                                                                                                                              |
| 551411      | -- Of polyester staple fibres, plain weave                                                                                                                               | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551412      | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres                                                                                         | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551419      | -- Other woven fabrics                                                                                                                                                   | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551421      | -- Of polyester staple fibres, plain weave                                                                                                                               | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551422      | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres                                                                                         | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551423      | -- Other woven fabrics of polyester staple fibres                                                                                                                        | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |

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| 551429      | -- Other woven fabrics                                                           | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551430      | -- Of yarns of different colours                                                 | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551441      | -- Of polyester staple fibres, plain weave                                       | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551442      | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551443      | -- Other woven fabrics of polyester staple fibres                                | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551449      | -- Other woven fabrics                                                           | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| <b>5515</b> | <b>Other woven fabrics of synthetic staple fibres.</b>                           |                                                                                                                                                                              |
| 551511      | -- Mixed mainly or solely with viscose rayon staple fibres                       | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551512      | -- Mixed mainly or solely with man-made filaments                                | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |

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| 551513      | -- Mixed mainly or solely with wool or fine animal hair | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551519      | -- Other                                                | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551521      | -- Mixed mainly or solely with man-made filaments       | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551522      | -- Mixed mainly or solely with wool or fine animal hair | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551529      | -- Other                                                | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551591      | -- Mixed mainly or solely with man-made filaments       | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551599      | -- Other:                                               | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| <b>5516</b> | <b>Woven fabrics of artificial staple fibres.</b>       |                                                                                                                                                                              |
| 551611      | -- Unbleached or bleached                               | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |

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| 551612 | -- Dyed                          | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551613 | -- Of yarns of different colours | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551614 | -- Printed                       | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551621 | -- Unbleached or bleached        | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551622 | -- Dyed                          | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551623 | -- Of yarns of different colours | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551624 | -- Printed                       | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551631 | -- Unbleached or bleached        | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |

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| 551632 | -- Dyed                          | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551633 | -- Of yarns of different colours | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551634 | -- Printed                       | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551641 | -- Unbleached or bleached        | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551642 | -- Dyed                          | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551643 | -- Of yarns of different colours | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551644 | -- Printed                       | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 551691 | -- Unbleached or bleached        | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |

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| 551692      | -- Dyed                                                                                                                                     | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).   |
| 551693      | -- Of yarns of different colours                                                                                                            | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).   |
| 551694      | -- Printed                                                                                                                                  | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).   |
| <b>56</b>   | <b>CHAPTER 56<br/>WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF</b>                     |                                                                                                                                                                                |
| <b>5601</b> | <b>Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.</b> |                                                                                                                                                                                |
| 560121      | -- Of cotton                                                                                                                                | CC or RVC(40)                                                                                                                                                                  |
| 560122      | -- Of man-made fibres                                                                                                                       | CC or RVC(40)                                                                                                                                                                  |
| 560129      | -- Other                                                                                                                                    | CC or RVC(40)                                                                                                                                                                  |
| 560130      | -- Textile flock and dust and mill neps:                                                                                                    | CC or RVC(40)                                                                                                                                                                  |
| <b>5602</b> | <b>Felt, whether or not impregnated, coated, covered or laminated.</b>                                                                      |                                                                                                                                                                                |
| 560210      | -- Needleloom felt and stitch-bonded fibre fabrics                                                                                          | CC or RVC(40)                                                                                                                                                                  |
| 560221      | -- Of wool or fine animal hair                                                                                                              | CC or RVC(40)                                                                                                                                                                  |
| 560229      | -- Of other textile materials                                                                                                               | CC or RVC(40)                                                                                                                                                                  |
| 560290      | -- Other                                                                                                                                    | CC or RVC(40)                                                                                                                                                                  |
| <b>5603</b> | <b>Nonwovens, whether or not impregnated, coated, covered or laminated.</b>                                                                 |                                                                                                                                                                                |
| 560311      | -- Weighing not more than 25 g/m2                                                                                                           | The good is manufactured through process of bonding, coating, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 560312      | -- Weighing more than 25 g/m2 but not more than 70 g/m2                                                                                     | The good is manufactured through process of bonding, coating, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |

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| 560313      | -- Weighing more than 70 g/m2 but not more than 150 g/m2                                                                                                                                            | The good is manufactured through process of bonding, coating, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 560314      | -- Weighing more than 150 g/m2                                                                                                                                                                      | The good is manufactured through process of bonding, coating, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 560391      | -- Weighing not more than 25 g/m2                                                                                                                                                                   | The good is manufactured through process of bonding, coating, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 560392      | -- Weighing more than 25 g/m2 but not more than 70 g/m2                                                                                                                                             | The good is manufactured through process of bonding, coating, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 560393      | -- Weighing more than 70 g/m2 but not more than 150 g/m2                                                                                                                                            | The good is manufactured through process of bonding, coating, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 560394      | -- Weighing more than 150 g/m2                                                                                                                                                                      | The good is manufactured through process of bonding, coating, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| <b>5604</b> | <b>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.</b>                   |                                                                                                                                                                                |
| 560410      | – Rubber thread and cord, textile covered                                                                                                                                                           | CC or RVC(40)                                                                                                                                                                  |
| 560490      | – Other:                                                                                                                                                                                            | CC or RVC(40)                                                                                                                                                                  |
| 560500      | Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.       | CC or RVC(40)                                                                                                                                                                  |
| 560600      | Gimped yarn, and strip and the like of heading 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)                                                                                                                                                                  |

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| <b>5607</b> | <b>Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.</b>                  |                                                                                                                                                                                                                |
| 560721      | – – Binder or baler twine                                                                                                                                                        | CC or RVC(40)                                                                                                                                                                                                  |
| 560729      | – – Other                                                                                                                                                                        | CC or RVC(40)                                                                                                                                                                                                  |
| 560741      | – – Binder or baler twine                                                                                                                                                        | CC or RVC(40)                                                                                                                                                                                                  |
| 560749      | – – Other                                                                                                                                                                        | CC or RVC(40)                                                                                                                                                                                                  |
| 560750      | – Of other synthetic fibres:                                                                                                                                                     | CC or RVC(40)                                                                                                                                                                                                  |
| 560790      | – Other:                                                                                                                                                                         | CC or RVC(40)                                                                                                                                                                                                  |
| <b>5608</b> | <b>Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.</b>                                                             |                                                                                                                                                                                                                |
| 560811      | – – Made up fishing nets                                                                                                                                                         | CC or RVC(40)                                                                                                                                                                                                  |
| 560819      | – – Other:                                                                                                                                                                       | CC or RVC(40)                                                                                                                                                                                                  |
| 560890      | – Other:                                                                                                                                                                         | CC or RVC(40)                                                                                                                                                                                                  |
| 560900      | Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.                                              | CC or RVC(40)                                                                                                                                                                                                  |
| <b>57</b>   | <b>CHAPTER 57<br/>CARPETS AND OTHER TEXTILE FLOOR COVERINGS</b>                                                                                                                  |                                                                                                                                                                                                                |
| <b>5701</b> | <b>Carpets and other textile floor coverings, knotted, whether or not made up.</b>                                                                                               |                                                                                                                                                                                                                |
| 570110      | – Of wool or fine animal hair:                                                                                                                                                   | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 570190      | – Of other textile materials:                                                                                                                                                    | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| <b>5702</b> | <b>Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs.</b> |                                                                                                                                                                                                                |
| 570210      | – “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs                                                                                                                  | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |

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| 570220 | – Floor coverings of coconut fibres (coir) | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 570231 | – – Of wool or fine animal hair            | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 570232 | – – Of man-made textile materials          | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 570239 | – – Of other textile materials:            | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 570241 | – – Of wool or fine animal hair:           | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 570242 | – – Of man-made textile materials:         | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |

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| 570249      | -- Of other textile materials:                                                    | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).          |
| 570250      | -- Other, not of pile construction, not made up:                                  | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).          |
| 570291      | -- Of wool or fine animal hair:                                                   | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).          |
| 570292      | -- Of man-made textile materials:                                                 | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).          |
| 570299      | -- Of other textile materials:                                                    | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).          |
| <b>5703</b> | <b>Carpets and other textile floor coverings, tufted, whether or not made up.</b> |                                                                                                                                                                                                                         |
| 570310      | -- Of wool or fine animal hair:                                                   | The good is manufactured through process of weaving, kitting, tufting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |

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| 570320      | – Of nylon or other polyamides:                                                                           | The good is manufactured through process of weaving, kitting, tufting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 570330      | – Of other man-made textile materials:                                                                    | The good is manufactured through process of weaving, kitting, tufting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 570390      | – Of other textile materials:                                                                             | The good is manufactured through process of weaving, kitting, tufting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| <b>5704</b> | <b>Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.</b> |                                                                                                                                                                                                                         |
| 570410      | – Tiles, having a maximum surface area of 0.3 m2                                                          | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).          |
| 570490      | – Other                                                                                                   | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).          |
| 570500      | Other carpets and other textile floor coverings, whether or not made up.                                  | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).          |

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| <b>58</b>   | <b>CHAPTER 58<br/>SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE;<br/>TAPESTRIES; TRIMMINGS; EMBROIDERY</b> |                                                                                                                                                                              |
| <b>5801</b> | <b>Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.</b>                    |                                                                                                                                                                              |
| 580110      | – Of wool or fine animal hair:                                                                                   | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45). |
| 580121      | – – Uncut weft pile fabrics:                                                                                     | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45). |
| 580122      | – – Cut corduroy:                                                                                                | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45). |
| 580123      | – – Other weft pile fabrics:                                                                                     | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45). |
| 580126      | – – Chenille fabrics:                                                                                            | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45). |
| 580127      | – – Warp pile fabrics:                                                                                           | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45). |
| 580131      | – – Uncut weft pile fabrics:                                                                                     | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45). |

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| 580132      | -- Cut corduroy:                                                                                                                                                  | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45). |
| 580133      | -- Other weft pile fabrics:                                                                                                                                       | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45). |
| 580136      | -- Chenille fabrics:                                                                                                                                              | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45). |
| 580137      | -- Warp pile fabrics:                                                                                                                                             | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45). |
| 580190      | - Of other textile materials:                                                                                                                                     | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45). |
| <b>5802</b> | <b>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.</b> |                                                                                                                                                                              |
| 580211      | -- Unbleached                                                                                                                                                     | The good is manufactured through process of weaving from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45).                                |
| 580219      | -- Other                                                                                                                                                          | The good is manufactured through process of weaving from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45).                                |
| 580220      | - Terry towelling and similar woven terry fabrics, of other textile materials                                                                                     | The good is manufactured through process of weaving from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45).                                |

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| 580230      | – Tufted textile fabrics:                                                                                                                                                             | The good is manufactured through process of weaving from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45).                                |
| 580300      | Gauze, other than narrow fabrics of heading 58.06.                                                                                                                                    | The good is manufactured through process of weaving from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45).                                |
| <b>5804</b> | <b>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.</b>     |                                                                                                                                                                              |
| 580410      | – Tulles and other net fabrics:                                                                                                                                                       | The good is manufactured through process of netting from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45).                                |
| 580421      | – – Of man-made fibres:                                                                                                                                                               | The good is manufactured through process of netting from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45).                                |
| 580429      | – – Of other textile materials:                                                                                                                                                       | The good is manufactured through process of netting from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45).                                |
| 580430      | – Hand-made lace                                                                                                                                                                      | The good is manufactured through process of netting from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45).                                |
| 580500      | Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up. | The good is manufactured through process of netting from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45).                                |
| <b>5806</b> | <b>Narrow woven fabrics, other than goods of heading No. 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).</b>                       |                                                                                                                                                                              |
| 580610      | – Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics:                                                                                      | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45). |

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| 580620      | – Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread:                                                              | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45). |
| 580631      | – – Of cotton                                                                                                                                              | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45). |
| 580632      | – – Of man-made fibres                                                                                                                                     | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45). |
| 580639      | – – Of other textile materials:                                                                                                                            | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45). |
| 580640      | – Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)                                                                      | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45). |
| <b>5807</b> | <b>Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.</b>                         |                                                                                                                                                                              |
| 580710      | – Woven                                                                                                                                                    | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45). |
| 580790      | – Other                                                                                                                                                    | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45). |
| <b>5808</b> | <b>Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.</b> |                                                                                                                                                                              |

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| 580810      | – Braids in the piece:                                                                                                                                                                              | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45).                              |
| 580890      | – Other:                                                                                                                                                                                            | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45).                              |
| 580900      | Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included. | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45).                              |
| <b>5810</b> | <b>Embroidery in the piece, in strips or in motifs.</b>                                                                                                                                             |                                                                                                                                                                                                           |
| 581010      | – Embroidery without visible ground                                                                                                                                                                 | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns and incorporating embroidery in the territory of one or both of the Parties, or RVC(45). |
| 581091      | – – Of cotton                                                                                                                                                                                       | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns and incorporating embroidery in the territory of one or both of the Parties, or RVC(45). |
| 581092      | – – Of man-made fibres                                                                                                                                                                              | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns and incorporating embroidery in the territory of one or both of the Parties, or RVC(45). |
| 581099      | – – Of other textile materials                                                                                                                                                                      | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns and incorporating embroidery in the territory of one or both of the Parties, or RVC(45). |

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| 581100 | Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.                                                                  | The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns and incorporating embroidery in the territory of one or both of the Parties, or RVC(45).      |
| 59     | <b>CHAPTER 59<br/>IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE<br/>FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR<br/>INDUSTRIAL USE</b>                                                                                                       |                                                                                                                                                                                                                |
| 5901   | <b>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.</b> |                                                                                                                                                                                                                |
| 590110 | – Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like                                                                                                                                  | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 590190 | – Other                                                                                                                                                                                                                                               | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 5902   | <b>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.</b>                                                                                                                                              |                                                                                                                                                                                                                |
| 590210 | – Of nylon or other polyamides:                                                                                                                                                                                                                       | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 590220 | – Of polyesters:                                                                                                                                                                                                                                      | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |

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| 590290      | – Other:                                                                                                                                                     | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| <b>5903</b> | <b>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.</b>                                           |                                                                                                                                                                                                                |
| 590310      | – With poly(vinyl chloride)                                                                                                                                  | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 590320      | – With polyurethane                                                                                                                                          | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 590390      | – Other                                                                                                                                                      | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| <b>5904</b> | <b>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.</b> |                                                                                                                                                                                                                |
| 590410      | – Linoleum                                                                                                                                                   | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |

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| 590490      | – Other                                                                                                                            | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 590500      | Textile wall coverings.                                                                                                            | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| <b>5906</b> | <b>Rubberised textile fabrics, other than those of heading 59.02.</b>                                                              |                                                                                                                                                                                                                |
| 590610      | – Adhesive tape of a width not exceeding 20 cm                                                                                     | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 590691      | – – Knitted or crocheted                                                                                                           | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 590699      | – – Other:                                                                                                                         | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 590700      | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like. | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |

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| 590800      | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.                                                                                                                                             | The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 590900      | Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.                                                                                                                                                                                                                             | The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 591000      | Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.                                                                                                                                                          | The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| <b>5911</b> | <b>Textile products and articles, for technical uses, specified in Note 7 to this Chapter.</b>                                                                                                                                                                                                                                               |                                                                                                                                                                                                                 |
| 591110      | – Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams) | The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 591120      | – Bolting cloth, whether or not made up                                                                                                                                                                                                                                                                                                      | The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 591131      | – – Weighing less than 650 g/m <sup>2</sup>                                                                                                                                                                                                                                                                                                  | The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |

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| 591132      | -- Weighing 650 g/m2 or more                                                                | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 591140      | -- Straining cloth of a kind used in oil presses or the like, including that of human hair  | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 591190      | -- Other:                                                                                   | The good is manufactured through process of weaving, kitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| <b>60</b>   | <b>CHAPTER 60</b><br><b>KNITTED OR CROCHETED FABRICS</b>                                    |                                                                                                                                                                                                                |
| <b>6001</b> | <b>Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.</b> |                                                                                                                                                                                                                |
| 600110      | -- "Long pile" fabrics                                                                      | The good is manufactured through process of knitting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).                                  |
| 600121      | -- Of cotton                                                                                | The good is manufactured through process of knitting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).                                  |
| 600122      | -- Of man-made fibres                                                                       | The good is manufactured through process of knitting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).                                  |

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| 600129      | -- Of other textile materials                                                                                                                                                 | The good is manufactured through process of knitting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).             |
| 600191      | -- Of cotton                                                                                                                                                                  | The good is manufactured through process of knitting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).             |
| 600192      | -- Of man-made fibres                                                                                                                                                         | The good is manufactured through process of knitting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).             |
| 600199      | -- Of other textile materials:                                                                                                                                                | The good is manufactured through process of knitting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).             |
| <b>6002</b> | <b>Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.</b> |                                                                                                                                                                                           |
| 600240      | – Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread                                                                                       | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 600290      | – Other                                                                                                                                                                       | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| <b>6003</b> | <b>Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.</b>                                                               |                                                                                                                                                                                           |
| 600310      | – Of wool or fine animal hair                                                                                                                                                 | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |

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| 600320      | – Of cotton                                                                                                                                                               | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 600330      | – Of synthetic fibres                                                                                                                                                     | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 600340      | – Of artificial fibres                                                                                                                                                    | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 600390      | – Other                                                                                                                                                                   | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| <b>6004</b> | <b>Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.</b> |                                                                                                                                                                                           |
| 600410      | – Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread:                                                                                  | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 600490      | – Other                                                                                                                                                                   | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| <b>6005</b> | <b>Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.</b>                                                |                                                                                                                                                                                           |

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| 600521 | -- Unbleached or bleached         | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 600522 | -- Dyed                           | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 600523 | -- Of yarns of different colours  | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 600524 | -- Printed                        | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 600531 | -- Unbleached or bleached         | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 600532 | -- Dyed:                          | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 600533 | -- Of yarns of different colours: | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |

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| 600534      | -- Printed:                                | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 600541      | -- Unbleached or bleached                  | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 600542      | -- Dyed                                    | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 600543      | -- Of yarns of different colours           | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 600544      | -- Printed                                 | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 600590      | -- Other:                                  | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| <b>6006</b> | <b>Other knitted or crocheted fabrics.</b> |                                                                                                                                                                                           |
| 600610      | -- Of wool or fine animal hair             | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |

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| 600621 | -- Unbleached or bleached         | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 600622 | -- Dyed                           | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 600623 | -- Of yarns of different colours  | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 600624 | -- Printed                        | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 600631 | -- Unbleached or bleached:        | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 600632 | -- Dyed:                          | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 600633 | -- Of yarns of different colours: | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |

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| 600634      | -- Printed:                                                                                                                                                                                                        | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 600641      | -- Unbleached or bleached:                                                                                                                                                                                         | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 600642      | -- Dyed:                                                                                                                                                                                                           | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 600643      | -- Of yarns of different colours:                                                                                                                                                                                  | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 600644      | -- Printed:                                                                                                                                                                                                        | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| 600690      | - Other                                                                                                                                                                                                            | The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40). |
| <b>61</b>   | <b>CHAPTER 61<br/>ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED<br/>OR CROCHETED</b>                                                                                                                       |                                                                                                                                                                                           |
| <b>6101</b> | <b>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks<br/>(including ski-jackets), wind-cheaters, wind-jackets and similar<br/>articles, knitted or crocheted, other than those of heading<br/>61.03.</b> |                                                                                                                                                                                           |

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| 610120      | – Of cotton:                                                                                                                                                                                              | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610130      | – Of man-made fibres                                                                                                                                                                                      | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610190      | – Of other textile materials                                                                                                                                                                              | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6102</b> | <b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.</b> |                                                                                                                                                                                                           |
| 610210      | – Of wool or fine animal hair                                                                                                                                                                             | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610220      | – Of cotton                                                                                                                                                                                               | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610230      | – Of man-made fibres                                                                                                                                                                                      | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 610290      | – Of other textile materials                                                                                                                                 | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6103</b> | <b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</b> |                                                                                                                                                                                                           |
| 610310      | – Suits                                                                                                                                                      | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610322      | – – Of cotton                                                                                                                                                | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610323      | – – Of synthetic fibres                                                                                                                                      | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610329      | – – Of other textile materials                                                                                                                               | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610331      | – – Of wool or fine animal hair                                                                                                                              | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 610332 | -- Of cotton                   | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610333 | -- Of synthetic fibres         | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610339 | -- Of other textile materials  | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610341 | -- Of wool or fine animal hair | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610342 | -- Of cotton:                  | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610343 | -- Of synthetic fibres         | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610349 | -- Of other textile materials  | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| <b>6104</b> | <b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</b> |                                                                                                                                                                                                           |
| 610413      | -- Of synthetic fibres                                                                                                                                                                           | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610419      | -- Of other textile materials:                                                                                                                                                                   | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610422      | -- Of cotton                                                                                                                                                                                     | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610423      | -- Of synthetic fibres                                                                                                                                                                           | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610429      | -- Of other textile materials                                                                                                                                                                    | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610431      | -- Of wool or fine animal hair                                                                                                                                                                   | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 610432 | -- Of cotton                   | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610433 | -- Of synthetic fibres         | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610439 | -- Of other textile materials  | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610441 | -- Of wool or fine animal hair | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610442 | -- Of cotton                   | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610443 | -- Of synthetic fibres         | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610444 | -- Of artificial fibres        | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 610449 | -- Of other textile materials  | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610451 | -- Of wool or fine animal hair | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610452 | -- Of cotton                   | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610453 | -- Of synthetic fibres         | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610459 | -- Of other textile materials  | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610461 | -- Of wool or fine animal hair | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610462 | -- Of cotton                   | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 610463      | -- Of synthetic fibres                                                            | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610469      | -- Of other textile materials                                                     | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6105</b> | <b>Men's or boys' shirts, knitted or crocheted.</b>                               |                                                                                                                                                                                                           |
| 610510      | -- Of cotton                                                                      | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610520      | -- Of man-made fibres                                                             | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610590      | -- Of other textile materials                                                     | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6106</b> | <b>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.</b> |                                                                                                                                                                                                           |
| 610610      | -- Of cotton                                                                      | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 610620      | – Of man-made fibres                                                                                                                  | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610690      | – Of other textile materials                                                                                                          | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6107</b> | <b>Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b> |                                                                                                                                                                                                           |
| 610711      | – – Of cotton                                                                                                                         | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610712      | – – Of man-made fibres                                                                                                                | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610719      | – – Of other textile materials                                                                                                        | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610721      | – – Of cotton                                                                                                                         | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 610722      | -- Of man-made fibres                                                                                                                                               | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610729      | -- Of other textile materials                                                                                                                                       | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610791      | -- Of cotton                                                                                                                                                        | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610799      | -- Of other textile materials                                                                                                                                       | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6108</b> | <b>Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b> |                                                                                                                                                                                                           |
| 610811      | -- Of man-made fibres                                                                                                                                               | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610819      | -- Of other textile materials:                                                                                                                                      | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 610821 | -- Of cotton                  | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610822 | -- Of man-made fibres         | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610829 | -- Of other textile materials | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610831 | -- Of cotton                  | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610832 | -- Of man-made fibres         | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610839 | -- Of other textile materials | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610891 | -- Of cotton                  | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 610892      | -- Of man-made fibres                                                                        | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610899      | -- Of other textile materials                                                                | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6109</b> | <b>T-shirts, singlets and other vests, knitted or crocheted.</b>                             |                                                                                                                                                                                                           |
| 610910      | -- Of cotton:                                                                                | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 610990      | -- Of other textile materials:                                                               | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6110</b> | <b>Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.</b> |                                                                                                                                                                                                           |
| 611011      | -- Of wool                                                                                   | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 611012      | -- Of Kashmir (cashmere) goats                                                               | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 611019      | -- Other                                                                | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 611020      | -- Of cotton                                                            | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 611030      | -- Of man-made fibres                                                   | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 611090      | -- Of other textile materials                                           | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6111</b> | <b>Babies' garments and clothing accessories, knitted or crocheted.</b> |                                                                                                                                                                                                           |
| 611120      | -- Of cotton                                                            | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 611130      | -- Of synthetic fibres                                                  | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 611190      | – Of other textile materials                                      | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6112</b> | <b>Track suits, ski suits and swimwear, knitted or crocheted.</b> |                                                                                                                                                                                                           |
| 611211      | – – Of cotton                                                     | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 611212      | – – Of synthetic fibres                                           | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 611219      | – – Of other textile materials                                    | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 611220      | – Ski suits                                                       | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 611231      | – – Of synthetic fibres                                           | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 611239      | – – Of other textile materials                                    | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 611241      | -- Of synthetic fibres                                                                                                                                                                                       | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 611249      | -- Of other textile materials                                                                                                                                                                                | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 611300      | Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.                                                                                                                          | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6114</b> | <b>Other garments, knitted or crocheted.</b>                                                                                                                                                                 |                                                                                                                                                                                                           |
| 611420      | -- Of cotton                                                                                                                                                                                                 | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 611430      | -- Of man-made fibres:                                                                                                                                                                                       | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 611490      | -- Of other textile materials                                                                                                                                                                                | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6115</b> | <b>Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.</b> |                                                                                                                                                                                                           |

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| 611510 | – Graduated compression hosiery (for example, stockings for varicose veins):                        | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 611521 | – – Of synthetic fibres, measuring per single yarn less than 67 decitex                             | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 611522 | – – Of synthetic fibres, measuring per single yarn 67 decitex or more                               | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 611529 | – – Of other textile materials                                                                      | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 611530 | – Other women’s full-length or knee-length hosiery, measuring per single yarn less than 67 decitex: | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 611594 | – – Of wool or fine animal hair                                                                     | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 611595 | – – Of cotton                                                                                       | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 611596      | -- Of synthetic fibres                                     | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 611599      | -- Of other textile materials                              | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6116</b> | <b>Gloves, mittens and mitts, knitted or crocheted.</b>    |                                                                                                                                                                                                           |
| 611610      | -- Impregnated, coated or covered with plastics or rubber: | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 611691      | -- Of wool or fine animal hair                             | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 611692      | -- Of cotton                                               | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 611693      | -- Of synthetic fibres                                     | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 611699      | -- Of other textile materials                              | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| <b>6117</b> | <b>Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.</b>                                              |                                                                                                                                                                                                           |
| 611710      | – Shawls, scarves, mufflers, mantillas, veils and the like:                                                                                                                      | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 611780      | – Other accessories:                                                                                                                                                             | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 611790      | – Parts                                                                                                                                                                          | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>62</b>   | <b>CHAPTER 62<br/>ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED</b>                                                                                     |                                                                                                                                                                                                           |
| <b>6201</b> | <b>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.</b> |                                                                                                                                                                                                           |
| 620111      | – – Of wool or fine animal hair                                                                                                                                                  | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620112      | – – Of cotton                                                                                                                                                                    | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 620113 | -- Of man-made fibres                                                                                                                                                               | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620119 | -- Of other textile materials                                                                                                                                                       | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620191 | -- Of wool or fine animal hair                                                                                                                                                      | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620192 | -- Of cotton                                                                                                                                                                        | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620193 | -- Of man-made fibres                                                                                                                                                               | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620199 | -- Of other textile materials                                                                                                                                                       | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 6202   | <b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.</b> |                                                                                                                                                                                                           |

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| 620211 | -- Of wool or fine animal hair | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620212 | -- Of cotton                   | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620213 | -- Of man-made fibres          | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620219 | -- Of other textile materials  | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620291 | -- Of wool or fine animal hair | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620292 | -- Of cotton                   | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620293 | -- Of man-made fibres          | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 620299      | -- Of other textile materials                                                                                                          | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6203</b> | <b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b> |                                                                                                                                                                                                           |
| 620311      | -- Of wool or fine animal hair                                                                                                         | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620312      | -- Of synthetic fibres                                                                                                                 | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620319      | -- Of other textile materials:                                                                                                         | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620322      | -- Of cotton                                                                                                                           | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620323      | -- Of synthetic fibres                                                                                                                 | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 620329 | -- Of other textile materials: | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620331 | -- Of wool or fine animal hair | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620332 | -- Of cotton                   | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620333 | -- Of synthetic fibres         | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620339 | -- Of other textile materials  | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620341 | -- Of wool or fine animal hair | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620342 | -- Of cotton:                  | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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

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| 620421 | -- Of wool or fine animal hair | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620422 | -- Of cotton                   | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620423 | -- Of synthetic fibres         | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620429 | -- Of other textile materials  | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620431 | -- Of wool or fine animal hair | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620432 | -- Of cotton                   | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620433 | -- Of synthetic fibres         | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 620439 | -- Of other textile materials  | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620441 | -- Of wool or fine animal hair | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620442 | -- Of cotton                   | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620443 | -- Of synthetic fibres         | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620444 | -- Of artificial fibres        | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620449 | -- Of other textile materials  | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620451 | -- Of wool or fine animal hair | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 620452      | -- Of cotton                    | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620453      | -- Of synthetic fibres          | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620459      | -- Of other textile materials   | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620461      | -- Of wool or fine animal hair: | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620462      | -- Of cotton                    | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620463      | -- Of synthetic fibres          | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620469      | -- Of other textile materials   | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6205</b> | <b>Men's or boys' shirts.</b>   |                                                                                                                                                                                                           |

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| 620520      | – Of cotton                                                 | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620530      | – Of man-made fibres                                        | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620590      | – Of other textile materials:                               | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6206</b> | <b>Women's or girls' blouses, shirts and shirt-blouses.</b> |                                                                                                                                                                                                           |
| 620610      | – Of silk or silk waste                                     | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620620      | – Of wool or fine animal hair                               | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620630      | – Of cotton                                                 | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620640      | – Of man-made fibres                                        | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 620690      | – Of other textile materials                                                                                                              | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6207</b> | <b>Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.</b> |                                                                                                                                                                                                           |
| 620711      | – – Of cotton                                                                                                                             | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620719      | – – Of other textile materials                                                                                                            | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620721      | – – Of cotton                                                                                                                             | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620722      | – – Of man-made fibres                                                                                                                    | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620729      | – – Of other textile materials                                                                                                            | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 620791      | -- Of cotton                                                                                                                                                            | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620799      | -- Of other textile materials:                                                                                                                                          | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6208</b> | <b>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.</b> |                                                                                                                                                                                                           |
| 620811      | -- Of man-made fibres                                                                                                                                                   | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620819      | -- Of other textile materials                                                                                                                                           | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620821      | -- Of cotton                                                                                                                                                            | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620822      | -- Of man-made fibres                                                                                                                                                   | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 620829      | -- Of other textile materials                     | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620891      | -- Of cotton                                      | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620892      | -- Of man-made fibres                             | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620899      | -- Of other textile materials:                    | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6209</b> | <b>Babies' garments and clothing accessories.</b> |                                                                                                                                                                                                           |
| 620920      | -- Of cotton:                                     | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620930      | -- Of synthetic fibres:                           | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 620990      | -- Of other textile materials                     | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| <b>6210</b> | <b>Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.</b> |                                                                                                                                                                                                           |
| 621010      | – Of fabrics of heading 56.02 or 56.03:                                             | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 621020      | – Other garments, of the type described in subheadings 6201.11 to 6201.19:          | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 621030      | – Other garments, of the type described in subheadings 6202.11 to 6202.19:          | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 621040      | – Other men's or boys' garments:                                                    | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 621050      | – Other women's or girls' garments:                                                 | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6211</b> | <b>Track suits, ski suits and swimwear; other garments.</b>                         |                                                                                                                                                                                                           |
| 621111      | – – Men's or boys'                                                                  | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 621112 | -- Women's or girls'           | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 621120 | -- Ski suits                   | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 621132 | -- Of cotton:                  | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 621133 | -- Of man-made fibres:         | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 621139 | -- Of other textile materials: | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 621142 | -- Of cotton:                  | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 621143 | -- Of man-made fibres:         | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 621149      | -- Of other textile materials:                                                                                                                | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6212</b> | <b>Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.</b> |                                                                                                                                                                                                           |
| 621210      | -- Brassières:                                                                                                                                | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 621220      | -- Girdles and panty-girdles:                                                                                                                 | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 621230      | -- Corselettes:                                                                                                                               | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 621290      | -- Other:                                                                                                                                     | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6213</b> | <b>Handkerchiefs.</b>                                                                                                                         |                                                                                                                                                                                                           |
| 621320      | -- Of cotton:                                                                                                                                 | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 621390      | – Of other textile materials:                                    | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6214</b> | <b>Shawls, scarves, mufflers, mantillas, veils and the like.</b> |                                                                                                                                                                                                           |
| 621410      | – Of silk or silk waste:                                         | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 621420      | – Of wool or fine animal hair                                    | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 621430      | – Of synthetic fibres:                                           | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 621440      | – Of artificial fibres:                                          | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 621490      | – Of other textile materials:                                    | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6215</b> | <b>Ties, bow ties and cravats.</b>                               |                                                                                                                                                                                                           |

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| 621510      | – Of silk or silk waste:                                                                                                    | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 621520      | – Of man-made fibres:                                                                                                       | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 621590      | – Of other textile materials:                                                                                               | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 621600      | Gloves, mittens and mitts.                                                                                                  | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6217</b> | <b>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.</b> |                                                                                                                                                                                                           |
| 621710      | – Accessories:                                                                                                              | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 621790      | – Parts                                                                                                                     | The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>63</b>   | <b>CHAPTER 63<br/>OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING<br/>AND WORN TEXTILE ARTICLES; RAGS</b>               |                                                                                                                                                                                                           |
| <b>6301</b> | <b>Blankets and travelling rugs.</b>                                                                                        |                                                                                                                                                                                                           |

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| 630110      | – Electric blankets                                                                        | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630120      | – Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630130      | – Blankets (other than electric blankets) and travelling rugs, of cotton                   | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630140      | – Blankets (other than electric blankets) and travelling rugs, of synthetic fibres         | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630190      | – Other blankets and travelling rugs                                                       | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6302</b> | <b>Bed linen, table linen, toilet linen and kitchen linen.</b>                             |                                                                                                                                                                                          |
| 630210      | – Bed linen, knitted or crocheted                                                          | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630221      | – – Of cotton                                                                              | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 630222 | -- Of man-made fibres:               | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630229 | -- Of other textile materials        | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630231 | -- Of cotton                         | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630232 | -- Of man-made fibres:               | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630239 | -- Of other textile materials        | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630240 | -- Table linen, knitted or crocheted | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630251 | -- Of cotton                         | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 630253 | -- Of man-made fibres                                                                    | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630259 | -- Of other textile materials                                                            | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630260 | - Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630291 | -- Of cotton                                                                             | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630293 | -- Of man-made fibres                                                                    | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630299 | -- Of other textile materials                                                            | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 6303   | <b>Curtains (including drapes) and interior blinds; curtain or bed valances.</b>         |                                                                                                                                                                                          |

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| 630312      | -- Of synthetic fibres                                              | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630319      | -- Of other textile materials:                                      | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630391      | -- Of cotton                                                        | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630392      | -- Of synthetic fibres                                              | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630399      | -- Of other textile materials                                       | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6304</b> | <b>Other furnishing articles, excluding those of heading 94.04.</b> |                                                                                                                                                                                          |
| 630411      | -- Knitted or crocheted                                             | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630419      | -- Other:                                                           | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 630491      | -- Knitted or crocheted:                                        | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630492      | -- Not knitted or crocheted, of cotton                          | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630493      | -- Not knitted or crocheted, of synthetic fibres                | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630499      | -- Not knitted or crocheted, of other textile materials         | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6305</b> | <b>Sacks and bags, of a kind used for the packing of goods.</b> |                                                                                                                                                                                          |
| 630510      | -- Of jute or of other textile bast fibres of heading 53.03:    | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630520      | -- Of cotton                                                    | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630532      | -- Flexible intermediate bulk containers:                       | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 630533      | -- Other, of polyethylene or polypropylene strip or the like:                                             | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630539      | -- Other:                                                                                                 | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630590      | -- Of other textile materials:                                                                            | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6306</b> | <b>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.</b> |                                                                                                                                                                                          |
| 630612      | -- Of synthetic fibres                                                                                    | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630619      | -- Of other textile materials:                                                                            | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630622      | -- Of synthetic fibres                                                                                    | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 630629      | – – Of other textile materials:                                   | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630630      | – Sails                                                           | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630640      | – Pneumatic mattresses:                                           | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630690      | – Other                                                           | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6307</b> | <b>Other made up articles, including dress patterns.</b>          |                                                                                                                                                                                          |
| 630710      | – Floor-cloths, dish-cloths, dusters and similar cleaning cloths: | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630720      | – Life-jackets and life-belts                                     | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630790      | – Other:                                                          | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |

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| 630800      | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.   | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 630900      | Worn clothing and other worn articles.                                                                                                                                                                                     | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>6310</b> | <b>Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.</b>                                                                              |                                                                                                                                                                                          |
| 631010      | – Sorted:                                                                                                                                                                                                                  | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| 631090      | – Other:                                                                                                                                                                                                                   | The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40). |
| <b>64</b>   | <b>CHAPTER 64<br/>FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES</b>                                                                                                                                               |                                                                                                                                                                                          |
| <b>6401</b> | <b>Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.</b> |                                                                                                                                                                                          |
| 640110      | – Footwear incorporating a protective metal toe-cap                                                                                                                                                                        | CTH except from 6406 or RVC(40)                                                                                                                                                          |
| 640192      | – – Covering the ankle but not covering the knee                                                                                                                                                                           | CTH except from 6406 or RVC(40)                                                                                                                                                          |
| 640199      | – – Other                                                                                                                                                                                                                  | CTH except from 6406 or RVC(40)                                                                                                                                                          |
| <b>6402</b> | <b>Other footwear with outer soles and uppers of rubber or plastics.</b>                                                                                                                                                   |                                                                                                                                                                                          |
| 640212      | – – Ski-boots, cross-country ski footwear and snowboard boots                                                                                                                                                              | CTH except from 6406 or RVC(40)                                                                                                                                                          |
| 640219      | – – Other:                                                                                                                                                                                                                 | CTH except from 6406 or RVC(40)                                                                                                                                                          |

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| 640220      | – Footwear with upper straps or thongs assembled to the sole by means of plugs                                                                                                                                          | CTH except from 6406 or RVC(40) |
| 640291      | – – Covering the ankle:                                                                                                                                                                                                 | CTH except from 6406 or RVC(40) |
| 640299      | – – Other:                                                                                                                                                                                                              | CTH except from 6406 or RVC(40) |
| <b>6403</b> | <b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.</b>                                                                                                             |                                 |
| 640312      | – – Ski-boots, cross-country ski footwear and snowboard boots                                                                                                                                                           | CTH except from 6406 or RVC(40) |
| 640319      | – – Other:                                                                                                                                                                                                              | CTH except from 6406 or RVC(40) |
| 640320      | – Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe                                                                                             | CTH except from 6406 or RVC(40) |
| 640340      | – Other footwear, incorporating a protective metal toe-cap                                                                                                                                                              | CTH except from 6406 or RVC(40) |
| 640351      | – – Covering the ankle                                                                                                                                                                                                  | CTH except from 6406 or RVC(40) |
| 640359      | – – Other                                                                                                                                                                                                               | CTH except from 6406 or RVC(40) |
| 640391      | – – Covering the ankle                                                                                                                                                                                                  | CTH except from 6406 or RVC(40) |
| 640399      | – – Other                                                                                                                                                                                                               | CTH except from 6406 or RVC(40) |
| <b>6404</b> | <b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.</b>                                                                                                   |                                 |
| 640411      | – – Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:                                                                                                                            | CTH except from 6406 or RVC(40) |
| 640419      | – – Other                                                                                                                                                                                                               | CTH except from 6406 or RVC(40) |
| 640420      | – Footwear with outer soles of leather or composition leather                                                                                                                                                           | CTH except from 6406 or RVC(40) |
| <b>6405</b> | <b>Other footwear.</b>                                                                                                                                                                                                  |                                 |
| 640510      | – With uppers of leather or composition leather                                                                                                                                                                         | CTH except from 6406 or RVC(40) |
| 640520      | – With uppers of textile materials                                                                                                                                                                                      | CTH except from 6406 or RVC(40) |
| 640590      | – Other                                                                                                                                                                                                                 | CTH except from 6406 or RVC(40) |
| <b>6406</b> | <b>Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.</b> |                                 |
| 640610      | – Uppers and parts thereof, other than stiffeners:                                                                                                                                                                      | CTH or RVC(40)                  |
| 640620      | – Outer soles and heels, of rubber or plastics                                                                                                                                                                          | CTH or RVC(40)                  |
| 640690      | – Other:                                                                                                                                                                                                                | CTH or RVC(40)                  |
| <b>65</b>   | <b>CHAPTER 65<br/>HEADGEAR AND PARTS THEREOF</b>                                                                                                                                                                        |                                 |

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| 650100      | Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.                                                                                         | CC or RVC(40) |
| 650200      | Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.                                                                                                 | CC or RVC(40) |
| 650400      | Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.                                                                                                                          | CC or RVC(40) |
| <b>6505</b> | <b>Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.</b> |               |
| 650500      | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.        | CC or RVC(40) |
| <b>6506</b> | <b>Other headgear, whether or not lined or trimmed.</b>                                                                                                                                                                                  |               |
| 650610      | – Safety headgear:                                                                                                                                                                                                                       | CC or RVC(40) |
| 650691      | – – Of rubber or of plastics                                                                                                                                                                                                             | CC or RVC(40) |
| 650699      | – – Of other materials:                                                                                                                                                                                                                  | CC or RVC(40) |
| 650700      | Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.                                                                                                                                            | CC or RVC(40) |
| <b>66</b>   | <b>CHAPTER 66<br/>UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS, AND PARTS THEREOF</b>                                                                                                                      |               |
| <b>6601</b> | <b>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).</b>                                                                                                                          |               |
| 660110      | – Garden or similar umbrellas                                                                                                                                                                                                            | CC or RVC(45) |
| 660191      | – – Having a telescopic shaft                                                                                                                                                                                                            | CC or RVC(45) |
| 660199      | – – Other                                                                                                                                                                                                                                | CC or RVC(40) |
| 660200      | Walking-sticks, seat-sticks, whips, riding-crops and the like.                                                                                                                                                                           | CC or RVC(45) |
| <b>6603</b> | <b>Parts, trimmings and accessories of articles of heading 66.01 or 66.02.</b>                                                                                                                                                           |               |
| 660320      | – Umbrella frames, including frames mounted on shafts (sticks)                                                                                                                                                                           | CC or RVC(40) |
| 660390      | – Other:                                                                                                                                                                                                                                 | CC or RVC(45) |
| <b>67</b>   | <b>CHAPTER 67<br/>PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR</b>                                                                                                    |               |
| 670100      | Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).                                                     | CC or RVC(45) |
| <b>6702</b> | <b>Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.</b>                                                                                                                   |               |
| 670210      | – Of plastics                                                                                                                                                                                                                            | CC or RVC(45) |
| 670290      | – Of other materials:                                                                                                                                                                                                                    | CC or RVC(40) |
| 670300      | Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.                                                                           | CC or RVC(45) |

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| <b>6704</b> | <b>Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.</b>                                                                                                                                          |                |
| 670411      | – – Complete wigs                                                                                                                                                                                                                                                                                                               | CC or RVC(45)  |
| 670419      | – – Other                                                                                                                                                                                                                                                                                                                       | CC or RVC(45)  |
| 670420      | – Of human hair                                                                                                                                                                                                                                                                                                                 | CC or RVC(45)  |
| 670490      | – Of other materials                                                                                                                                                                                                                                                                                                            | CC or RVC(45)  |
| <b>68</b>   | <b>CHAPTER 68<br/>ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE</b>                                                                                                                                                                                            |                |
| 680100      | Setts, curbstones and flagstones, of natural stone (except slate).                                                                                                                                                                                                                                                              | CC or RVC(40)  |
| <b>6802</b> | <b>Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).</b>                        |                |
| 680210      | – Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder                                                                        | CC or RVC(40)  |
| 680221      | – – Marble, travertine and alabaster                                                                                                                                                                                                                                                                                            | CC or RVC(40)  |
| 680223      | – – Granite                                                                                                                                                                                                                                                                                                                     | CC or RVC(40)  |
| 680229      | – – Other stone:                                                                                                                                                                                                                                                                                                                | CC or RVC(40)  |
| 680291      | – – Marble, travertine and alabaster:                                                                                                                                                                                                                                                                                           | CC or RVC(40)  |
| 680292      | – – Other calcareous stone                                                                                                                                                                                                                                                                                                      | CC or RVC(40)  |
| 680293      | – – Granite                                                                                                                                                                                                                                                                                                                     | CC or RVC(40)  |
| 680299      | – – Other stone                                                                                                                                                                                                                                                                                                                 | CC or RVC(40)  |
| 680300      | Worked slate and articles of slate or of agglomerated slate                                                                                                                                                                                                                                                                     | CC or RVC(40)  |
| <b>6804</b> | <b>Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.</b> |                |
| 680410      | – Millstones and grindstones for milling, grinding or pulping                                                                                                                                                                                                                                                                   | CC or RVC(40)  |
| 680421      | – – Of agglomerated synthetic or natural diamond                                                                                                                                                                                                                                                                                | CC or RVC(40)  |
| 680422      | – – Of other agglomerated abrasives or of ceramics                                                                                                                                                                                                                                                                              | CC or RVC(40)  |
| 680423      | – – Of natural stone                                                                                                                                                                                                                                                                                                            | CC or RVC(40)  |
| 680430      | – Hand sharpening or polishing stones                                                                                                                                                                                                                                                                                           | CC or RVC(40)  |
| <b>6805</b> | <b>Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.</b>                                                                                                                                  |                |
| 680510      | – On a base of woven textile fabric only                                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| 680520      | – On a base of paper or paperboard only                                                                                                                                                                                                                                                                                         | CTH or RVC(40) |
| 680530      | – On a base of other materials                                                                                                                                                                                                                                                                                                  | CTH or RVC(40) |

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| <b>6806</b> | <b>Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.</b>      |               |
| 680610      | – Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls                                                                                                                                                                                                          | CC or RVC(40) |
| 680620      | – Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)                                                                                                                                                                                        | CC or RVC(40) |
| 680690      | – Other                                                                                                                                                                                                                                                                                                               | CC or RVC(40) |
| <b>6807</b> | <b>Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).</b>                                                                                                                                                                                                                 |               |
| 680710      | – In rolls                                                                                                                                                                                                                                                                                                            | CC or RVC(40) |
| 680790      | – Other:                                                                                                                                                                                                                                                                                                              | CC or RVC(40) |
| 680800      | Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders Articles of plaster or of compositions based on plaster.                                                | CC or RVC(40) |
| <b>6809</b> | <b>Articles of plaster or of compositions based on plaster.</b>                                                                                                                                                                                                                                                       |               |
| 680911      | – – Faced or reinforced with paper or paperboard only                                                                                                                                                                                                                                                                 | CC or RVC(40) |
| 680919      | – – Other:                                                                                                                                                                                                                                                                                                            | CC or RVC(40) |
| 680990      | – Other articles:                                                                                                                                                                                                                                                                                                     | CC or RVC(40) |
| <b>6810</b> | <b>Articles of cement, of concrete or of artificial stone, whether or not reinforced.</b>                                                                                                                                                                                                                             |               |
| 681011      | – – Building blocks and bricks                                                                                                                                                                                                                                                                                        | CC or RVC(40) |
| 681019      | – – Other:                                                                                                                                                                                                                                                                                                            | CC or RVC(40) |
| 681091      | – – Prefabricated structural components for building or civil engineering                                                                                                                                                                                                                                             | CC or RVC(40) |
| 681099      | – – Other                                                                                                                                                                                                                                                                                                             | CC or RVC(40) |
| <b>6811</b> | <b>Articles of asbestos-cement, of cellulose fibre-cement or the like.</b>                                                                                                                                                                                                                                            |               |
| 681140      | – Containing asbestos:                                                                                                                                                                                                                                                                                                | CC or RVC(40) |
| 681181      | – – Corrugated sheets                                                                                                                                                                                                                                                                                                 | CC or RVC(40) |
| 681182      | – – Other sheets, panels, tiles and similar articles:                                                                                                                                                                                                                                                                 | CC or RVC(40) |
| 681189      | – – Other articles:                                                                                                                                                                                                                                                                                                   | CC or RVC(40) |
| <b>6812</b> | <b>Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.</b> |               |
| 681280      | – Of crocidolite:                                                                                                                                                                                                                                                                                                     | CC or RVC(40) |
| 681291      | – – Clothing, clothing accessories, footwear and headgear:                                                                                                                                                                                                                                                            | CC or RVC(40) |
| 681292      | – – Paper, millboard and felt                                                                                                                                                                                                                                                                                         | CC or RVC(40) |
| 681293      | – – Compressed asbestos fibre jointing, in sheets or rolls                                                                                                                                                                                                                                                            | CC or RVC(40) |
| 681299      | – – Other:                                                                                                                                                                                                                                                                                                            | CC or RVC(40) |

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| <b>6813</b> | <b>Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.</b> |               |
| 681320      | – Containing asbestos:                                                                                                                                                                                                                                                                                 | CC or RVC(40) |
| 681381      | – – Brake linings and pads                                                                                                                                                                                                                                                                             | CC or RVC(40) |
| 681389      | – – Other                                                                                                                                                                                                                                                                                              | CC or RVC(40) |
| <b>6814</b> | <b>Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.</b>                                                                                                                                            |               |
| 681410      | – Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support                                                                                                                                                                                                         | CC or RVC(40) |
| 681490      | – Other                                                                                                                                                                                                                                                                                                | CC or RVC(40) |
| <b>6815</b> | <b>Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.</b>                                                                                                                                |               |
| 681510      | – Non-electrical articles of graphite or other carbon                                                                                                                                                                                                                                                  | CC or RVC(40) |
| 681520      | – Articles of peat                                                                                                                                                                                                                                                                                     | CC or RVC(40) |
| 681591      | – – Containing magnesite, dolomite or chromite                                                                                                                                                                                                                                                         | CC or RVC(40) |
| 681599      | – – Other                                                                                                                                                                                                                                                                                              | CC or RVC(40) |
| <b>69</b>   | <b>CHAPTER 69<br/>CERAMIC PRODUCTS</b>                                                                                                                                                                                                                                                                 |               |
| 690100      | Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.                                                                                                                                              | CC or RVC(40) |
| <b>6902</b> | <b>Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.</b>                                                                                                                                   |               |
| 690210      | – Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub>                                                                                                                                                       | CC or RVC(40) |
| 690220      | – Containing by weight more than 50 % of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture or compound of these products                                                                                                                                        | CC or RVC(40) |
| 690290      | – Other                                                                                                                                                                                                                                                                                                | CC or RVC(40) |
| <b>6903</b> | <b>Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.</b>                                                                         |               |
| 690310      | – Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products                                                                                                                                                                                                    | CC or RVC(40) |
| 690320      | – Containing by weight more than 50 % of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of alumina and of silica (SiO <sub>2</sub> )                                                                                                                                            | CC or RVC(40) |
| 690390      | – Other                                                                                                                                                                                                                                                                                                | CC or RVC(40) |
| <b>6904</b> | <b>Ceramic building bricks, flooring blocks, support or filler tiles and the like.</b>                                                                                                                                                                                                                 |               |
| 690410      | – Building bricks                                                                                                                                                                                                                                                                                      | CC or RVC(40) |
| 690490      | – Other                                                                                                                                                                                                                                                                                                | CC or RVC(40) |

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| <b>6905</b> | <b>Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.</b>                                                                                                                         |               |
| 690510      | – Roofing tiles                                                                                                                                                                                                                                    | CC or RVC(40) |
| 690590      | – Other                                                                                                                                                                                                                                            | CC or RVC(40) |
| 690600      | Ceramic pipes, conduits, guttering and pipe fittings.                                                                                                                                                                                              | CC or RVC(40) |
| <b>6907</b> | <b>Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.</b>                                                                                                           |               |
| 690710      | – Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:                                                                   | CC or RVC(40) |
| 690790      | – Other:                                                                                                                                                                                                                                           | CC or RVC(40) |
| <b>6908</b> | <b>Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.</b>                                                                                                               |               |
| 690810      | – Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:                                                                   | CC or RVC(40) |
| 690890      | – Other:                                                                                                                                                                                                                                           | CC or RVC(40) |
| <b>6909</b> | <b>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.</b> |               |
| 690911      | – – Of porcelain or china                                                                                                                                                                                                                          | CC or RVC(40) |
| 690912      | – – Articles having a hardness equivalent to 9 or more on the Mohs scale                                                                                                                                                                           | CC or RVC(40) |
| 690919      | – – Other                                                                                                                                                                                                                                          | CC or RVC(40) |
| 690990      | – Other                                                                                                                                                                                                                                            | CC or RVC(40) |
| <b>6910</b> | <b>Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.</b>                                                                                               |               |
| 691010      | – Of porcelain or china                                                                                                                                                                                                                            | CC or RVC(40) |
| 691090      | – Other                                                                                                                                                                                                                                            | CC or RVC(40) |
| <b>6911</b> | <b>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.</b>                                                                                                                                                |               |
| 691110      | – Tableware and kitchenware                                                                                                                                                                                                                        | CC or RVC(40) |
| 691190      | – Other                                                                                                                                                                                                                                            | CC or RVC(40) |
| 691200      | Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.                                                                                                                                    | CC or RVC(40) |
| <b>6913</b> | <b>Statuettes and other ornamental ceramic articles.</b>                                                                                                                                                                                           |               |
| 691310      | – Of porcelain or china:                                                                                                                                                                                                                           | CC or RVC(40) |
| 691390      | – Other:                                                                                                                                                                                                                                           | CC or RVC(40) |
| <b>6914</b> | <b>Other ceramic articles.</b>                                                                                                                                                                                                                     |               |
| 691410      | – Of porcelain or china                                                                                                                                                                                                                            | CC or RVC(40) |
| 691490      | – Other                                                                                                                                                                                                                                            | CC or RVC(40) |

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| <b>70</b>   | <b>CHAPTER 70<br/>GLASS AND GLASSWARE</b>                                                                                                                             |                |
| 700100      | Cullet and other waste and scrap of glass; glass in the mass.                                                                                                         | CTH or RVC(35) |
| <b>7002</b> | <b>Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.</b>                                                                            |                |
| 700210      | – Balls                                                                                                                                                               | CTH or RVC(40) |
| 700220      | – Rods                                                                                                                                                                | CTH or RVC(40) |
| 700231      | – – Of fused quartz or other fused silica:                                                                                                                            | CTH or RVC(40) |
| 700232      | – – Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C:                 | CTH or RVC(40) |
| 700239      | – – Other:                                                                                                                                                            | CTH or RVC(40) |
| <b>7003</b> | <b>Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>          |                |
| 700312      | – – Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:                                        | CTH or RVC(40) |
| 700319      | – – Other:                                                                                                                                                            | CTH or RVC(40) |
| 700320      | – Wired sheets                                                                                                                                                        | CTH or RVC(40) |
| 700330      | – Profiles                                                                                                                                                            | CTH or RVC(40) |
| <b>7004</b> | <b>Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>                      |                |
| 700420      | – Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:                                   | CTH or RVC(40) |
| 700490      | – Other glass:                                                                                                                                                        | CTH or RVC(40) |
| <b>7005</b> | <b>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.</b> |                |
| 700510      | – Non-wired glass, having an absorbent, reflecting or non-reflecting layer:                                                                                           | CTH or RVC(40) |
| 700521      | – – Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:                                        | CTH or RVC(40) |
| 700529      | – – Other:                                                                                                                                                            | CTH or RVC(40) |
| 700530      | – Wired glass                                                                                                                                                         | CTH or RVC(40) |
| 700600      | 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) |
| <b>7007</b> | <b>Safety glass, consisting of toughened (tempered) or laminated glass.</b>                                                                                           |                |
| 700711      | – – Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:                                                                        | CTH or RVC(40) |
| 700719      | – – Other                                                                                                                                                             | CTH or RVC(40) |
| 700721      | – – Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:                                                                        | CTH or RVC(40) |
| 700729      | – – Other:                                                                                                                                                            | CTH or RVC(40) |
| 700800      | Multiple-walled insulating units of glass.                                                                                                                            | CTH or RVC(40) |

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| <b>7009</b> | <b>Glass mirrors, whether or not framed, including rear-view mirrors.</b>                                                                                                                                                                                                                                                                                                                                    |                |
| 700910      | – Rear-view mirrors for vehicles                                                                                                                                                                                                                                                                                                                                                                             | CTH or RVC(40) |
| 700991      | – – Unframed                                                                                                                                                                                                                                                                                                                                                                                                 | CTH or RVC(40) |
| 700992      | – – Framed                                                                                                                                                                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| <b>7010</b> | <b>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.</b>                                                                                                                                                                                  |                |
| 701010      | – Ampoules                                                                                                                                                                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 701020      | – Stoppers, lids and other closures                                                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| 701090      | – Other:                                                                                                                                                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| <b>7011</b> | <b>Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.</b>                                                                                                                                                                                                                                                      |                |
| 701110      | – For electric lighting:                                                                                                                                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 701120      | – For cathode-ray tubes                                                                                                                                                                                                                                                                                                                                                                                      | CTH or RVC(40) |
| 701190      | – Other                                                                                                                                                                                                                                                                                                                                                                                                      | CTH or RVC(40) |
| <b>7013</b> | <b>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).</b>                                                                                                                                                                                                                                                       |                |
| 701310      | – Of glass-ceramics                                                                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| 701322      | – – Of lead crystal                                                                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| 701328      | – – Other                                                                                                                                                                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 701333      | – – Of lead crystal                                                                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| 701337      | – – Other                                                                                                                                                                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 701341      | – – Of lead crystal                                                                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| 701342      | – – Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| 701349      | – – Other                                                                                                                                                                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 701391      | – – Of lead crystal                                                                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| 701399      | – – Other                                                                                                                                                                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 701400      | Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.                                                                                                                                                                                                                                                                                                | CTH or RVC(40) |
| <b>7015</b> | <b>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.</b>                                                                                                                                                              |                |
| 701510      | – Glasses for corrective spectacles                                                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| 701590      | – Other:                                                                                                                                                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| <b>7016</b> | <b>Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.</b> |                |

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| 701610      | – Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes                                                                                                                                                                                                                                      | CTH or RVC(40)  |
| 701690      | – Other                                                                                                                                                                                                                                                                                                                                                | CTH or RVC(40)  |
| <b>7017</b> | <b>Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.</b>                                                                                                                                                                                                                                                       |                 |
| 701710      | – Of fused quartz or other fused silica:                                                                                                                                                                                                                                                                                                               | CTH or RVC(40)  |
| 701720      | – Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C                                                                                                                                                                                                     | CTH or RVC(40)  |
| 701790      | – Other                                                                                                                                                                                                                                                                                                                                                | CTH or RVC(40)  |
| <b>7018</b> | <b>Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.</b> |                 |
| 701810      | – Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares                                                                                                                                                                                                                                               | CTH or RVC(40)  |
| 701820      | – Glass microspheres not exceeding 1 mm in diameter                                                                                                                                                                                                                                                                                                    | CTH or RVC(40)  |
| 701890      | – Other                                                                                                                                                                                                                                                                                                                                                | CTH or RVC(40)  |
| <b>7019</b> | <b>Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).</b>                                                                                                                                                                                                                                                    |                 |
| 701911      | – – Chopped strands, of a length of not more than 50 mm                                                                                                                                                                                                                                                                                                | CTH or RVC(40)  |
| 701912      | – – Rovings                                                                                                                                                                                                                                                                                                                                            | CTH or RVC(40)  |
| 701919      | – – Other:                                                                                                                                                                                                                                                                                                                                             | CTH or RVC(40)  |
| 701931      | – – Mats                                                                                                                                                                                                                                                                                                                                               | CTH or RVC(40)  |
| 701932      | – – Thin sheets (voiles)                                                                                                                                                                                                                                                                                                                               | CTH or RVC(40)  |
| 701939      | – – Other:                                                                                                                                                                                                                                                                                                                                             | CTH or RVC(40)  |
| 701940      | – Woven fabrics of rovings                                                                                                                                                                                                                                                                                                                             | CTH or RVC(40)  |
| 701951      | – – Of a width not exceeding 30 cm                                                                                                                                                                                                                                                                                                                     | CTH or RVC(40)  |
| 701952      | – – Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m <sup>2</sup> , of filaments measuring per single yarn not more than 136 tex                                                                                                                                                                                                    | CTH or RVC(40)  |
| 701959      | – – Other                                                                                                                                                                                                                                                                                                                                              | CTH or RVC(40)  |
| 701990      | – Other:                                                                                                                                                                                                                                                                                                                                               | CTH or RVC(40)  |
| 702000      | Other articles of glass.                                                                                                                                                                                                                                                                                                                               | CTH or RVC(40)  |
| <b>71</b>   | <b>CHAPTER 71<br/>NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN</b>                                                                                                                                                                  |                 |
| <b>7101</b> | <b>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.</b>                                                                                                                                                                      |                 |
| 710110      | – Natural pearls                                                                                                                                                                                                                                                                                                                                       | CC              |
| 710121      | – – Unworked                                                                                                                                                                                                                                                                                                                                           | CTSH or RVC(35) |
| 710122      | – – Worked                                                                                                                                                                                                                                                                                                                                             | CTSH or RVC(35) |
| <b>7102</b> | <b>Diamonds, whether or not worked, but not mounted or set.</b>                                                                                                                                                                                                                                                                                        |                 |
| 710210      | – Unsorted                                                                                                                                                                                                                                                                                                                                             | CC              |

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| 710221      | -- Unworked or simply sawn, cleaved or bruted                                                                                                                                                                                                                    | CTSH or RVC(35) |
| 710229      | -- Other                                                                                                                                                                                                                                                         | CTSH or RVC(35) |
| 710231      | -- Unworked or simply sawn, cleaved or bruted                                                                                                                                                                                                                    | CTSH or RVC(35) |
| 710239      | -- Other                                                                                                                                                                                                                                                         | CTSH or RVC(35) |
| <b>7103</b> | <b>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.</b> |                 |
| 710310      | -- Unworked or simply sawn or roughly shaped:                                                                                                                                                                                                                    | CC              |
| 710391      | -- Rubies, sapphires and emeralds:                                                                                                                                                                                                                               | CTSH or RVC(35) |
| 710399      | -- Other                                                                                                                                                                                                                                                         | CTSH or RVC(35) |
| <b>7104</b> | <b>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.</b>       |                 |
| 710410      | -- Piezo-electric quartz:                                                                                                                                                                                                                                        | CTSH or RVC(35) |
| 710420      | -- Other, unworked or simply sawn or roughly shaped                                                                                                                                                                                                              | CTSH or RVC(35) |
| 710490      | -- Other                                                                                                                                                                                                                                                         | CTSH or RVC(35) |
| <b>7105</b> | <b>Dust and powder of natural or synthetic precious or semi-precious stones:</b>                                                                                                                                                                                 |                 |
| 710510      | -- Of diamonds                                                                                                                                                                                                                                                   | CTSH or RVC(35) |
| 710590      | -- Other                                                                                                                                                                                                                                                         | CTSH or RVC(35) |
| <b>7106</b> | <b>Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.</b>                                                                                                                                       |                 |
| 710610      | -- Powder                                                                                                                                                                                                                                                        | CC or RVC(35)   |
| 710691      | -- Unwrought                                                                                                                                                                                                                                                     | CTSH or RVC(35) |
| 710692      | -- Semi-manufactured                                                                                                                                                                                                                                             | CTSH or RVC(35) |
| 710700      | Base metals clad with silver, not further worked than semi-manufactured.                                                                                                                                                                                         | CC or RVC(35)   |
| <b>7108</b> | <b>Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.</b>                                                                                                                                                    |                 |
| 710811      | -- Powder                                                                                                                                                                                                                                                        | CC or RVC(35)   |
| 710812      | -- Other unwrought forms                                                                                                                                                                                                                                         | CTSH or RVC(35) |
| 710813      | -- Other semi-manufactured forms                                                                                                                                                                                                                                 | CTSH or RVC(35) |
| 710820      | -- Monetary                                                                                                                                                                                                                                                      | CTSH or RVC(35) |
| 710900      | Base metals or silver, clad with gold, not further worked than semi-manufactured.                                                                                                                                                                                | CC or RVC(35)   |
| <b>7110</b> | <b>Platinum, unwrought or in semi-manufactured forms, or in powder form.</b>                                                                                                                                                                                     |                 |
| 711011      | -- Unwrought or in powder form                                                                                                                                                                                                                                   | CTSH or RVC(35) |
| 711019      | -- Other                                                                                                                                                                                                                                                         | CTSH or RVC(35) |
| 711021      | -- Unwrought or in powder form                                                                                                                                                                                                                                   | CTSH or RVC(35) |
| 711029      | -- Other                                                                                                                                                                                                                                                         | CTSH or RVC(35) |
| 711031      | -- Unwrought or in powder form                                                                                                                                                                                                                                   | CTSH or RVC(35) |
| 711039      | -- Other                                                                                                                                                                                                                                                         | CTSH or RVC(35) |
| 711041      | -- Unwrought or in powder form                                                                                                                                                                                                                                   | CTSH or RVC(35) |

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| 711049      | -- Other                                                                                                                                                                                                                   | CTSH or RVC(35)                                                                                                  |
| 711100      | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.                                                                                                                                | CC or RVC(35)                                                                                                    |
| <b>7112</b> | <b>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.</b> |                                                                                                                  |
| 711230      | -- Ash containing precious metal or precious metal compounds                                                                                                                                                               | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 711291      | -- Of gold, including metal clad with gold but excluding sweepings containing other precious metals                                                                                                                        | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 711292      | -- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals                                                                                                                | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 711299      | -- Other:                                                                                                                                                                                                                  | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| <b>7113</b> | <b>Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.</b>                                                                                                                    |                                                                                                                  |
| 711311      | -- Of silver, whether or not plated or clad with other precious metal:                                                                                                                                                     | CTSH or RVC(35)                                                                                                  |
| 711319      | -- Of other precious metal, whether or not plated or clad with precious metal:                                                                                                                                             | CTSH or RVC(35)                                                                                                  |
| 711320      | -- Of base metal clad with precious metal:                                                                                                                                                                                 | CTSH or RVC(35)                                                                                                  |
| <b>7114</b> | <b>Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.</b>                                                                                           |                                                                                                                  |
| 711411      | -- Of silver, whether or not plated or clad with other precious metal                                                                                                                                                      | CTSH or RVC(35)                                                                                                  |
| 711419      | -- Of other precious metal, whether or not plated or clad with precious metal                                                                                                                                              | CTSH or RVC(35)                                                                                                  |
| 711420      | -- Of base metal clad with precious metal                                                                                                                                                                                  | CTSH or RVC(35)                                                                                                  |
| <b>7115</b> | <b>Other articles of precious metal or of metal clad with precious metal.</b>                                                                                                                                              |                                                                                                                  |
| 711510      | -- Catalysts in the form of wire cloth or grill, of platinum                                                                                                                                                               | CTSH or RVC(35)                                                                                                  |
| 711590      | -- Other:                                                                                                                                                                                                                  | CTSH or RVC(35)                                                                                                  |
| <b>7116</b> | <b>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).</b>                                                                                                     |                                                                                                                  |
| 711610      | -- Of natural or cultured pearls                                                                                                                                                                                           | CTSH or RVC(35)                                                                                                  |
| 711620      | -- Of precious or semi-precious stones (natural, synthetic or reconstructed):                                                                                                                                              | CTSH or RVC(35)                                                                                                  |
| <b>7117</b> | <b>Imitation jewellery.</b>                                                                                                                                                                                                |                                                                                                                  |
| 711711      | -- Cuff-links and studs:                                                                                                                                                                                                   | CTSH or RVC(35)                                                                                                  |
| 711719      | -- Other:                                                                                                                                                                                                                  | CTSH or RVC(35)                                                                                                  |

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| 711790      | – Other:                                                                                                                                                                                                                       | CTSH or RVC(35)                                                                                                  |
| <b>7118</b> | <b>Coin.</b>                                                                                                                                                                                                                   |                                                                                                                  |
| 711810      | – Coin (other than gold coin), not being legal tender:                                                                                                                                                                         | CTSH or RVC(35)                                                                                                  |
| 711890      | – Other:                                                                                                                                                                                                                       | CTSH or RVC(35)                                                                                                  |
| <b>72</b>   | <b>CHAPTER 72<br/>IRON AND STEEL</b>                                                                                                                                                                                           |                                                                                                                  |
| <b>7201</b> | <b>Pig iron and spiegeleisen in pigs, blocks or other primary forms.</b>                                                                                                                                                       |                                                                                                                  |
| 720110      | – Non-alloy pig iron containing by weight 0.5 % or less of phosphorus                                                                                                                                                          | CTH or RVC(35)                                                                                                   |
| 720120      | – Non-alloy pig iron containing by weight more than 0.5 % of phosphorus                                                                                                                                                        | CTH or RVC(35)                                                                                                   |
| 720150      | – Alloy pig iron, spiegeleisen                                                                                                                                                                                                 | CTH or RVC(35)                                                                                                   |
| <b>7202</b> | <b>Ferro-alloys.</b>                                                                                                                                                                                                           |                                                                                                                  |
| 720211      | – – Containing by weight more than 2 % of carbon                                                                                                                                                                               | CTH or RVC(35)                                                                                                   |
| 720219      | – – Other                                                                                                                                                                                                                      | CTH or RVC(35)                                                                                                   |
| 720221      | – – Containing by weight more than 55 % of silicon                                                                                                                                                                             | CTH or RVC(35)                                                                                                   |
| 720229      | – – Other                                                                                                                                                                                                                      | CTH or RVC(35)                                                                                                   |
| 720230      | – Ferro-silico-manganese                                                                                                                                                                                                       | CTH or RVC(35)                                                                                                   |
| 720241      | – – Containing by weight more than 4 % of carbon                                                                                                                                                                               | CTH or RVC(35)                                                                                                   |
| 720249      | – – Other                                                                                                                                                                                                                      | CTH or RVC(35)                                                                                                   |
| 720250      | – Ferro-silico-chromium                                                                                                                                                                                                        | CTH or RVC(35)                                                                                                   |
| 720260      | – Ferro-nickel                                                                                                                                                                                                                 | CTH or RVC(35)                                                                                                   |
| 720270      | – Ferro-molybdenum                                                                                                                                                                                                             | CTH or RVC(35)                                                                                                   |
| 720280      | – Ferro-tungsten and ferro-silico-tungsten                                                                                                                                                                                     | CTH or RVC(35)                                                                                                   |
| 720291      | – – Ferro-titanium and ferro-silico-titanium                                                                                                                                                                                   | CTH or RVC(35)                                                                                                   |
| 720292      | – – Ferro-vanadium                                                                                                                                                                                                             | CTH or RVC(35)                                                                                                   |
| 720293      | – – Ferro-niobium                                                                                                                                                                                                              | CTH or RVC(35)                                                                                                   |
| 720299      | – – Other                                                                                                                                                                                                                      | CTH or RVC(35)                                                                                                   |
| <b>7203</b> | <b>Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms.</b> |                                                                                                                  |
| 720310      | – Ferrous products obtained by direct reduction of iron ore                                                                                                                                                                    | CTH or RVC(35)                                                                                                   |
| 720390      | – Other                                                                                                                                                                                                                        | CTH or RVC(35)                                                                                                   |
| <b>7204</b> | <b>Ferrous waste and scrap; remelting scrap ingots of iron or steel.</b>                                                                                                                                                       |                                                                                                                  |
| 720410      | – Waste and scrap of cast iron                                                                                                                                                                                                 | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 720421      | – – Of stainless steel                                                                                                                                                                                                         | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 720429      | – – Other                                                                                                                                                                                                                      | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |

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| 720430      | – Waste and scrap of tinned iron or steel                                                                                     | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 720441      | – – Turnings, shavings, chips, milling waste, sawdust, fillings, trimmings and stampings, whether or not in bundles           | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 720449      | – – Other                                                                                                                     | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 720450      | – Remelting scrap ingots                                                                                                      | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| <b>7205</b> | <b>Granules and powders, of pig iron, spiegeleisen, iron or steel.</b>                                                        |                                                                                                                  |
| 720510      | – Granules                                                                                                                    | CTH or RVC(35)                                                                                                   |
| 720521      | – – Of alloy steel                                                                                                            | CTH or RVC(35)                                                                                                   |
| 720529      | – – Other                                                                                                                     | CTH or RVC(35)                                                                                                   |
| <b>7206</b> | <b>Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).</b>                           |                                                                                                                  |
| 720610      | – Ingots:                                                                                                                     | CTH or RVC(35)                                                                                                   |
| 720690      | – Other                                                                                                                       | CTH or RVC(35)                                                                                                   |
| <b>7207</b> | <b>Semi-finished products of iron or non-alloy steel.</b>                                                                     |                                                                                                                  |
| 720711      | – – Of rectangular (including square) cross-section, the width measuring less than twice the thickness                        | CTH or RVC(35)                                                                                                   |
| 720712      | – – Other, of rectangular (other than square) cross-section:                                                                  | CTH or RVC(35)                                                                                                   |
| 720719      | – – Other                                                                                                                     | CTH or RVC(35)                                                                                                   |
| 720720      | – Containing by weight 0.25 % or more of carbon:                                                                              | CTH or RVC(35)                                                                                                   |
| <b>7208</b> | <b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.</b> |                                                                                                                  |
| 720810      | – In coils, not further worked than hot-rolled, with patterns in relief                                                       | CTH or RVC(35)                                                                                                   |
| 720825      | – – Of a thickness of 4.75 mm or more                                                                                         | CTH or RVC(35)                                                                                                   |
| 720826      | – – Of a thickness of 3 mm or more but less than 4.75 mm                                                                      | CTH or RVC(35)                                                                                                   |
| 720827      | – – Of a thickness of less than 3 mm                                                                                          | CTH or RVC(35)                                                                                                   |
| 720836      | – – Of a thickness exceeding 10 mm                                                                                            | CTH or RVC(35)                                                                                                   |
| 720837      | – – Of a thickness of 4.75 mm or more but not exceeding 10 mm                                                                 | CTH or RVC(35)                                                                                                   |
| 720838      | – – Of a thickness of 3 mm or more but less than 4.75 mm                                                                      | CTH or RVC(35)                                                                                                   |
| 720839      | – – Of a thickness of less than 3 mm                                                                                          | CTH or RVC(35)                                                                                                   |
| 720840      | – Not in coils, not further worked than hot-rolled, with patterns in relief                                                   | CTH or RVC(35)                                                                                                   |
| 720851      | – – Of a thickness exceeding 10 mm                                                                                            | CTH or RVC(35)                                                                                                   |
| 720852      | – – Of a thickness of 4.75 mm or more but not exceeding 10 mm                                                                 | CTH or RVC(35)                                                                                                   |
| 720853      | – – Of a thickness of 3 mm or more but less than 4.75 mm                                                                      | CTH or RVC(35)                                                                                                   |

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| 720854      | -- Of a thickness of less than 3 mm                                                                                                                              | CTH or RVC(35) |
| 720890      | - Other                                                                                                                                                          | CTH or RVC(35) |
| <b>7209</b> | <b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.</b>                    |                |
| 720915      | -- Of a thickness of 3 mm or more                                                                                                                                | CTH or RVC(35) |
| 720916      | -- Of a thickness exceeding 1 mm but less than 3 mm                                                                                                              | CTH or RVC(35) |
| 720917      | -- Of a thickness of 0.5 mm or more but not exceeding 1 mm                                                                                                       | CTH or RVC(35) |
| 720918      | -- Of a thickness of less than 0.5 mm:                                                                                                                           | CTH or RVC(35) |
| 720925      | -- Of a thickness of 3 mm or more                                                                                                                                | CTH or RVC(35) |
| 720926      | -- Of a thickness exceeding 1 mm but less than 3 mm                                                                                                              | CTH or RVC(35) |
| 720927      | -- Of a thickness of 0.5 mm or more but not exceeding 1 mm                                                                                                       | CTH or RVC(35) |
| 720928      | -- Of a thickness of less than 0.5 mm:                                                                                                                           | CTH or RVC(35) |
| 720990      | - Other:                                                                                                                                                         | CTH or RVC(35) |
| <b>7210</b> | <b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.</b>                                                    |                |
| 721011      | -- Of a thickness of 0.5 mm or more:                                                                                                                             | CTH or RVC(35) |
| 721012      | -- Of a thickness of less than 0.5 mm:                                                                                                                           | CTH or RVC(35) |
| 721020      | - Plated or coated with lead, including terne-plate:                                                                                                             | CTH or RVC(35) |
| 721030      | - Electrolytically plated or coated with zinc:                                                                                                                   | CTH or RVC(35) |
| 721041      | -- Corrugated:                                                                                                                                                   | CTH or RVC(35) |
| 721049      | -- Other:                                                                                                                                                        | CTH or RVC(35) |
| 721050      | - Plated or coated with chromium oxides or with chromium and chromium oxides                                                                                     | CTH or RVC(35) |
| 721061      | -- Plated or coated with aluminium-zinc alloys:                                                                                                                  | CTH or RVC(35) |
| 721069      | -- Other:                                                                                                                                                        | CTH or RVC(35) |
| 721070      | - Painted, varnished or coated with plastics:                                                                                                                    | CTH or RVC(35) |
| 721090      | - Other:                                                                                                                                                         | CTH or RVC(35) |
| <b>7211</b> | <b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.</b>                                              |                |
| 721113      | -- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief: | CTH or RVC(35) |
| 721114      | -- Other, of a thickness of 4.75 mm or more:                                                                                                                     | CTH or RVC(35) |
| 721119      | -- Other:                                                                                                                                                        | CTH or RVC(35) |
| 721123      | -- Containing by weight less than 0.25 % of carbon:                                                                                                              | CTH or RVC(35) |
| 721129      | -- Other:                                                                                                                                                        | CTH or RVC(35) |
| 721190      | - Other:                                                                                                                                                         | CTH or RVC(35) |
| <b>7212</b> | <b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.</b>                                                  |                |
| 721210      | - Plated or coated with tin:                                                                                                                                     | CTH or RVC(35) |
| 721220      | - Electrolytically plated or coated with zinc:                                                                                                                   | CTH or RVC(35) |
| 721230      | - Otherwise plated or coated with zinc:                                                                                                                          | CTH or RVC(35) |
| 721240      | - Painted, varnished or coated with plastics:                                                                                                                    | CTH or RVC(35) |
| 721250      | - Otherwise plated or coated:                                                                                                                                    | CTH or RVC(35) |
| 721260      | - Clad:                                                                                                                                                          | CTH or RVC(35) |

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| <b>7213</b> | <b>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.</b>                                                                                |                |
| 721310      | – Containing indentations, ribs, grooves or other deformations produced during the rolling process                                                                       | CTH or RVC(35) |
| 721320      | – Of free-cutting steel                                                                                                                                                  | CTH or RVC(35) |
| 721391      | – – Of circular cross-section measuring less than 14 mm in diameter                                                                                                      | CTH or RVC(35) |
| 721399      | – – Other                                                                                                                                                                | CTH or RVC(35) |
| <b>7214</b> | <b>Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.</b> |                |
| 721410      | – Forged:                                                                                                                                                                | CTH or RVC(35) |
| 721420      | – Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:                                             | CTH or RVC(35) |
| 721430      | – Other, of free-cutting steel                                                                                                                                           | CTH or RVC(35) |
| 721491      | – – Of rectangular (other than square) cross-section:                                                                                                                    | CTH or RVC(35) |
| 721499      | – – Other:                                                                                                                                                               | CTH or RVC(35) |
| <b>7215</b> | <b>Other bars and rods of iron or non-alloy steel.</b>                                                                                                                   |                |
| 721510      | – Of free-cutting steel, not further worked than cold-formed or cold-finished                                                                                            | CTH or RVC(35) |
| 721550      | – Other, not further worked than cold-formed or cold-finished:                                                                                                           | CTH or RVC(35) |
| 721590      | – Other:                                                                                                                                                                 | CTH or RVC(35) |
| <b>7216</b> | <b>Angles, shapes and sections of iron or non-alloy steel.</b>                                                                                                           |                |
| 721610      | – U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm                                                          | CTH or RVC(35) |
| 721621      | – – L sections                                                                                                                                                           | CTH or RVC(35) |
| 721622      | – – T sections                                                                                                                                                           | CTH or RVC(35) |
| 721631      | – – U sections                                                                                                                                                           | CTH or RVC(35) |
| 721632      | – – I sections                                                                                                                                                           | CTH or RVC(35) |
| 721633      | – – H sections                                                                                                                                                           | CTH or RVC(35) |
| 721640      | – L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more                                                               | CTH or RVC(35) |
| 721650      | – Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded:                                                                          | CTH or RVC(35) |
| 721661      | – – Obtained from flat-rolled products                                                                                                                                   | CTH or RVC(35) |
| 721669      | – – Other                                                                                                                                                                | CTH or RVC(35) |
| 721691      | – – Cold-formed or cold-finished from flat-rolled products                                                                                                               | CTH or RVC(35) |
| 721699      | – – Other                                                                                                                                                                | CTH or RVC(35) |
| <b>7217</b> | <b>Wire of iron or non-alloy steel.</b>                                                                                                                                  |                |
| 721710      | – Not plated or coated, whether or not polished:                                                                                                                         | CTH or RVC(35) |
| 721720      | – Plated or coated with zinc:                                                                                                                                            | CTH or RVC(35) |
| 721730      | – Plated or coated with other base metals:                                                                                                                               | CTH or RVC(35) |
| 721790      | – Other:                                                                                                                                                                 | CTH or RVC(35) |
| <b>7218</b> | <b>Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.</b>                                                                      |                |
| 721810      | – Ingots and other primary forms                                                                                                                                         | CTH or RVC(35) |
| 721891      | – – Of rectangular (other than square) cross-section                                                                                                                     | CTH or RVC(35) |

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| 721899      | -- Other                                                                                                | CTH or RVC(35)  |
| <b>7219</b> | <b>Flat-rolled products of stainless steel, of a width of 600 mm or more.</b>                           |                 |
| 721911      | -- Of a thickness exceeding 10 mm                                                                       | CTH or RVC(35)  |
| 721912      | -- Of a thickness of 4.75 mm or more but not exceeding 10 mm                                            | CTH or RVC(35)  |
| 721913      | -- Of a thickness of 3 mm or more but less than 4.75 mm                                                 | CTH or RVC(35)  |
| 721914      | -- Of a thickness of less than 3 mm                                                                     | CTH or RVC(35)  |
| 721921      | -- Of a thickness exceeding 10 mm                                                                       | CTH or RVC(35)  |
| 721922      | -- Of a thickness of 4.75 mm or more but not exceeding 10 mm                                            | CTH or RVC(35)  |
| 721923      | -- Of a thickness of 3 mm or more but less than 4.75 mm                                                 | CTH or RVC(35)  |
| 721924      | -- Of a thickness of less than 3 mm                                                                     | CTH or RVC(35)  |
| 721931      | -- Of a thickness of 4.75 mm or more                                                                    | CTSH or RVC(35) |
| 721932      | -- Of a thickness of 3 mm or more but less than 4.75 mm                                                 | CTSH or RVC(35) |
| 721933      | -- Of a thickness exceeding 1 mm but less than 3 mm                                                     | CTSH or RVC(35) |
| 721934      | -- Of a thickness of 0.5 mm or more but not exceeding 1 mm                                              | CTSH or RVC(35) |
| 721935      | -- Of a thickness of less than 0.5 mm                                                                   | CTSH or RVC(35) |
| 721990      | - Other                                                                                                 | CTSH or RVC(35) |
| <b>7220</b> | <b>Flat-rolled products of stainless steel, of a width of less than 600 mm.</b>                         |                 |
| 722011      | -- Of a thickness of 4.75 mm or more:                                                                   | CTH or RVC(35)  |
| 722012      | -- Of a thickness of less than 4.75 mm:                                                                 | CTH or RVC(35)  |
| 722020      | - Not further worked than cold-rolled (cold-reduced):                                                   | CTH or RVC(35)  |
| 722090      | - Other:                                                                                                | CTH or RVC(35)  |
| 722100      | Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.                              | CTH or RVC(35)  |
| <b>7222</b> | <b>Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.</b>          |                 |
| 722211      | -- Of circular cross-section                                                                            | CTH or RVC(35)  |
| 722219      | -- Other                                                                                                | CTH or RVC(35)  |
| 722220      | - Bars and rods, not further worked than cold-formed or cold-finished:                                  | CTH or RVC(35)  |
| 722230      | - Other bars and rods:                                                                                  | CTH or RVC(35)  |
| 722240      | - Angles, shapes and sections:                                                                          | CTH or RVC(35)  |
| 722300      | Wire of stainless steel.                                                                                | CTH or RVC(35)  |
| <b>7224</b> | <b>Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.</b> |                 |
| 722410      | - Ingots and other primary forms                                                                        | CTH or RVC(35)  |
| 722490      | - Other                                                                                                 | CTH or RVC(35)  |
| <b>7225</b> | <b>Flat-rolled products of other alloy steel, of a width of 600 mm or more.</b>                         |                 |
| 722511      | -- Grain-oriented                                                                                       | CTH or RVC(35)  |
| 722519      | -- Other                                                                                                | CTH or RVC(35)  |
| 722530      | - Other, not further worked than hot-rolled, in coils:                                                  | CTH or RVC(35)  |
| 722540      | - Other, not further worked than hot rolled, not in coils:                                              | CTH or RVC(35)  |
| 722550      | - Other, not further worked than cold-rolled (cold-reduced):                                            | CTH or RVC(35)  |

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| 722591      | -- Electrolytically plated or coated with zinc:                                                                                                                                                                                                                                                                                                                              | CTH or RVC(35) |
| 722592      | -- Otherwise plated or coated with zinc:                                                                                                                                                                                                                                                                                                                                     | CTH or RVC(35) |
| 722599      | -- Other:                                                                                                                                                                                                                                                                                                                                                                    | CTH or RVC(35) |
| <b>7226</b> | <b>Flat-rolled products of other alloy steel, of a width of less than 600 mm.</b>                                                                                                                                                                                                                                                                                            |                |
| 722611      | -- Grain-oriented:                                                                                                                                                                                                                                                                                                                                                           | CTH or RVC(35) |
| 722619      | -- Other:                                                                                                                                                                                                                                                                                                                                                                    | CTH or RVC(35) |
| 722620      | -- Of high speed steel:                                                                                                                                                                                                                                                                                                                                                      | CTH or RVC(35) |
| 722691      | -- Not further worked than hot-rolled:                                                                                                                                                                                                                                                                                                                                       | CTH or RVC(35) |
| 722692      | -- Not further worked than cold-rolled (cold-reduced)                                                                                                                                                                                                                                                                                                                        | CTH or RVC(35) |
| 722699      | -- Other:                                                                                                                                                                                                                                                                                                                                                                    | CTH or RVC(35) |
| <b>7227</b> | <b>Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.</b>                                                                                                                                                                                                                                                                                          |                |
| 722710      | -- Of high speed steel                                                                                                                                                                                                                                                                                                                                                       | CTH or RVC(35) |
| 722720      | -- Of silico-manganese steel                                                                                                                                                                                                                                                                                                                                                 | CTH or RVC(35) |
| 722790      | -- Other                                                                                                                                                                                                                                                                                                                                                                     | CTH or RVC(35) |
| <b>7228</b> | <b>Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.</b>                                                                                                                                                                                                                 |                |
| 722810      | -- Bars and rods, of high speed steel:                                                                                                                                                                                                                                                                                                                                       | CTH or RVC(35) |
| 722820      | -- Bars and rods, of silico-manganese steel:                                                                                                                                                                                                                                                                                                                                 | CTH or RVC(35) |
| 722830      | -- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded:                                                                                                                                                                                                                                                                                           | CTH or RVC(35) |
| 722840      | -- Other bars and rods, not further worked than forged:                                                                                                                                                                                                                                                                                                                      | CTH or RVC(35) |
| 722850      | -- Other bars and rods, not further worked than cold-formed or cold-finished:                                                                                                                                                                                                                                                                                                | CTH or RVC(35) |
| 722860      | -- Other bars and rods:                                                                                                                                                                                                                                                                                                                                                      | CTH or RVC(35) |
| 722870      | -- Angles, shapes and sections:                                                                                                                                                                                                                                                                                                                                              | CTH or RVC(35) |
| 722880      | -- Hollow drill bars and rods                                                                                                                                                                                                                                                                                                                                                | CTH or RVC(35) |
| <b>7229</b> | <b>Wire of other alloy steel.</b>                                                                                                                                                                                                                                                                                                                                            |                |
| 722920      | -- Of silico-manganese steel                                                                                                                                                                                                                                                                                                                                                 | CTH or RVC(35) |
| 722990      | -- Other:                                                                                                                                                                                                                                                                                                                                                                    | CTH or RVC(35) |
| <b>73</b>   | <b>CHAPTER 73<br/>ARTICLES OF IRON OR STEEL</b>                                                                                                                                                                                                                                                                                                                              |                |
| <b>7301</b> | <b>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.</b>                                                                                                                                                                                                                 |                |
| 730110      | -- Sheet piling                                                                                                                                                                                                                                                                                                                                                              | CTH or RVC(35) |
| 730120      | -- Angles, shapes and sections                                                                                                                                                                                                                                                                                                                                               | CTH or RVC(35) |
| <b>7302</b> | <b>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.</b> |                |
| 730210      | -- Rails                                                                                                                                                                                                                                                                                                                                                                     | CTH or RVC(35) |
| 730230      | -- Switch blades, crossing frogs, point rods and other crossing pieces                                                                                                                                                                                                                                                                                                       | CTH or RVC(40) |
| 730240      | -- Fish-plates and sole plates                                                                                                                                                                                                                                                                                                                                               | CTH or RVC(35) |

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| 730290      | – Other:                                                                                                                                                                            | CTH or RVC(35) |
| 730300      | Tubes, pipes and hollow profiles, of cast iron.                                                                                                                                     | CTH or RVC(35) |
| <b>7304</b> | <b>Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.</b>                                                                                         |                |
| 730411      | – – Of stainless steel                                                                                                                                                              | CTH or RVC(35) |
| 730419      | – – Other                                                                                                                                                                           | CTH or RVC(35) |
| 730422      | – – Drill pipe of stainless steel                                                                                                                                                   | CTH or RVC(35) |
| 730423      | – – Other drill pipe                                                                                                                                                                | CTH or RVC(35) |
| 730424      | – – Other, of stainless steel                                                                                                                                                       | CTH or RVC(35) |
| 730429      | – – Other                                                                                                                                                                           | CTH or RVC(35) |
| 730431      | – – Cold-drawn or cold-rolled (cold-reduced):                                                                                                                                       | CTH or RVC(35) |
| 730439      | – – Other:                                                                                                                                                                          | CTH or RVC(35) |
| 730441      | – – Cold-drawn or cold-rolled (cold-reduced)                                                                                                                                        | CTH or RVC(35) |
| 730449      | – – Other                                                                                                                                                                           | CTH or RVC(35) |
| 730451      | – – Cold-drawn or cold-rolled (cold-reduced)                                                                                                                                        | CTH or RVC(35) |
| 730459      | – – Other                                                                                                                                                                           | CTH or RVC(35) |
| 730490      | – Other:                                                                                                                                                                            | CTH or RVC(35) |
| <b>7305</b> | <b>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.</b> |                |
| 730511      | – – Longitudinally submerged arc welded                                                                                                                                             | CTH or RVC(35) |
| 730512      | – – Other, longitudinally welded:                                                                                                                                                   | CTH or RVC(35) |
| 730519      | – – Other:                                                                                                                                                                          | CTH or RVC(35) |
| 730520      | – Casing of a kind used in drilling for oil or gas                                                                                                                                  | CTH or RVC(35) |
| 730531      | – – Longitudinally welded:                                                                                                                                                          | CTH or RVC(35) |
| 730539      | – – Other:                                                                                                                                                                          | CTH or RVC(35) |
| 730590      | – Other                                                                                                                                                                             | CTH or RVC(35) |
| <b>7306</b> | <b>Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.</b>                                                    |                |
| 730611      | – – Welded, of stainless steel:                                                                                                                                                     | CTH or RVC(35) |
| 730619      | – – Other:                                                                                                                                                                          | CTH or RVC(35) |
| 730621      | – – Welded, of stainless steel                                                                                                                                                      | CTH or RVC(35) |
| 730629      | – – Other                                                                                                                                                                           | CTH or RVC(35) |
| 730630      | – Other, welded, of circular cross-section, of iron or non-alloy steel:                                                                                                             | CTH or RVC(35) |
| 730640      | – Other, welded, of circular cross-section, of stainless steel:                                                                                                                     | CTH or RVC(35) |
| 730650      | – Other, welded, of circular cross-section, of other alloy steel:                                                                                                                   | CTH or RVC(35) |
| 730661      | – – Of square or rectangular cross-section                                                                                                                                          | CTH or RVC(35) |
| 730669      | – – Of other non-circular cross-section                                                                                                                                             | CTH or RVC(35) |
| 730690      | – Other:                                                                                                                                                                            | CTH or RVC(35) |
| <b>7307</b> | <b>Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.</b>                                                                                           |                |
| 730711      | – – Of non-malleable cast iron:                                                                                                                                                     | CTH or RVC(40) |
| 730719      | – – Other                                                                                                                                                                           | CTH or RVC(40) |
| 730721      | – – Flanges:                                                                                                                                                                        | CTH or RVC(40) |
| 730722      | – – Threaded elbows, bends and sleeves:                                                                                                                                             | CTH or RVC(40) |

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| 730723      | -- Butt welding fittings:                                                                                                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40) |
| 730729      | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40) |
| 730791      | -- Flanges:                                                                                                                                                                                                                                                                                                                                                                                                                                       | CTH or RVC(40) |
| 730792      | -- Threaded elbows, bends and sleeves:                                                                                                                                                                                                                                                                                                                                                                                                            | CTH or RVC(40) |
| 730793      | -- Butt welding fittings:                                                                                                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40) |
| 730799      | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40) |
| <b>7308</b> | <b>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.</b> |                |
| 730810      | -- Bridges and bridge-sections:                                                                                                                                                                                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 730820      | -- Towers and lattice masts:                                                                                                                                                                                                                                                                                                                                                                                                                      | CTH or RVC(40) |
| 730830      | -- Doors, windows and their frames and thresholds for doors                                                                                                                                                                                                                                                                                                                                                                                       | CTH or RVC(40) |
| 730840      | -- Equipment for scaffolding, shuttering, propping or pit-propping:                                                                                                                                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| 730890      | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40) |
| 730900      | Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.                                                                                                                                                                                           | CTH or RVC(40) |
| <b>7310</b> | <b>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.</b>                                                                                                                                                                      |                |
| 731010      | -- Of a capacity of 50 l or more:                                                                                                                                                                                                                                                                                                                                                                                                                 | CTH or RVC(40) |
| 731021      | -- Cans which are to be closed by soldering or crimping:                                                                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| 731029      | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40) |
| 731100      | Containers for compressed or liquefied gas, of iron or steel.                                                                                                                                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| <b>7312</b> | <b>Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.</b>                                                                                                                                                                                                                                                                                                                            |                |
| 731210      | -- Stranded wire, ropes and cables:                                                                                                                                                                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| 731290      | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| 731300      | Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.                                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| <b>7314</b> | <b>Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.</b>                                                                                                                                                                                                                                                                                                                       |                |
| 731412      | -- Endless bands for machinery, of stainless steel                                                                                                                                                                                                                                                                                                                                                                                                | CTH or RVC(40) |
| 731414      | -- Other woven cloth, of stainless steel                                                                                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| 731419      | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40) |
| 731420      | -- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more                                                                                                                                                                                                                                                                 | CTH or RVC(40) |

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| 731431      | -- Plated or coated with zinc                                                                                                                                                                                                         | CTH or RVC(40) |
| 731439      | -- Other                                                                                                                                                                                                                              | CTH or RVC(40) |
| 731441      | -- Plated or coated with zinc                                                                                                                                                                                                         | CTH or RVC(40) |
| 731442      | -- Coated with plastics                                                                                                                                                                                                               | CTH or RVC(40) |
| 731449      | -- Other                                                                                                                                                                                                                              | CTH or RVC(40) |
| 731450      | -- Expanded metal                                                                                                                                                                                                                     | CTH or RVC(40) |
| <b>7315</b> | <b>Chain and parts thereof, of iron or steel.</b>                                                                                                                                                                                     |                |
| 731511      | -- Roller chain:                                                                                                                                                                                                                      | CTH or RVC(40) |
| 731512      | -- Other chain:                                                                                                                                                                                                                       | CTH or RVC(40) |
| 731519      | -- Parts:                                                                                                                                                                                                                             | CTH or RVC(40) |
| 731520      | -- Skid chain                                                                                                                                                                                                                         | CTH or RVC(40) |
| 731581      | -- Stud-link                                                                                                                                                                                                                          | CTH or RVC(40) |
| 731582      | -- Other, welded link                                                                                                                                                                                                                 | CTH or RVC(40) |
| 731589      | -- Other:                                                                                                                                                                                                                             | CTH or RVC(40) |
| 731590      | -- Other parts:                                                                                                                                                                                                                       | CTH or RVC(40) |
| 731600      | Anchors, grapnels and parts thereof, of iron or steel.                                                                                                                                                                                | CTH or RVC(40) |
| 731700      | Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 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) |
| <b>7318</b> | <b>Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.</b>                                                                       |                |
| 731811      | -- Coach screws                                                                                                                                                                                                                       | CTH or RVC(45) |
| 731812      | -- Other wood screws                                                                                                                                                                                                                  | CTH or RVC(45) |
| 731813      | -- Screw hooks and screw rings                                                                                                                                                                                                        | CTH or RVC(45) |
| 731814      | -- Self-tapping screws                                                                                                                                                                                                                | CTH or RVC(45) |
| 731815      | -- Other screws and bolts, whether or not with their nuts or washers                                                                                                                                                                  | CTH or RVC(45) |
| 731816      | -- Nuts                                                                                                                                                                                                                               | CTH or RVC(45) |
| 731819      | -- Other                                                                                                                                                                                                                              | CTH or RVC(45) |
| 731821      | -- Spring washers and other lock washers                                                                                                                                                                                              | CTH or RVC(45) |
| 731822      | -- Other washers                                                                                                                                                                                                                      | CTH or RVC(45) |
| 731823      | -- Rivets                                                                                                                                                                                                                             | CTH or RVC(45) |
| 731824      | -- Cotters and cotter-pins                                                                                                                                                                                                            | CTH or RVC(45) |
| 731829      | -- Other                                                                                                                                                                                                                              | CTH or RVC(45) |
| <b>7319</b> | <b>Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettoes 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.</b> |                |
| 731940      | -- Safety pins and other pins                                                                                                                                                                                                         | CTH or RVC(40) |
| 731990      | -- Other:                                                                                                                                                                                                                             | CTH or RVC(40) |
| <b>7320</b> | <b>Springs and leaves for springs, of iron or steel.</b>                                                                                                                                                                              |                |
| 732010      | -- Leaf-springs and leaves therefor:                                                                                                                                                                                                  | CTH or RVC(40) |
| 732020      | -- Helical springs:                                                                                                                                                                                                                   | CTH or RVC(40) |
| 732090      | -- Other:                                                                                                                                                                                                                             | CTH or RVC(40) |

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| <b>7321</b> | <b>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.</b>                                                                                          |                |
| 732111      | -- For gas fuel or for both gas and other fuels                                                                                                                                                                                                                                                                                 | CTH or RVC(40) |
| 732112      | -- For liquid fuel                                                                                                                                                                                                                                                                                                              | CTH or RVC(40) |
| 732119      | -- Other, including appliances for solid fuel                                                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 732181      | -- For gas fuel or for both gas and other fuels                                                                                                                                                                                                                                                                                 | CTH or RVC(40) |
| 732182      | -- For liquid fuel                                                                                                                                                                                                                                                                                                              | CTH or RVC(40) |
| 732189      | -- Other, including appliances for solid fuel                                                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 732190      | - Parts:                                                                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| <b>7322</b> | <b>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.</b> |                |
| 732211      | -- Of cast iron                                                                                                                                                                                                                                                                                                                 | CTH or RVC(40) |
| 732219      | -- Other                                                                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| 732290      | - Other                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40) |
| <b>7323</b> | <b>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.</b>                                                                                                                                  |                |
| 732310      | - Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like                                                                                                                                                                                                                                          | CTH or RVC(40) |
| 732391      | -- Of cast iron, not enamelled:                                                                                                                                                                                                                                                                                                 | CTH or RVC(40) |
| 732392      | -- Of cast iron, enamelled                                                                                                                                                                                                                                                                                                      | CTH or RVC(40) |
| 732393      | -- Of stainless steel:                                                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| 732394      | -- Of iron (other than cast iron) or steel, enamelled                                                                                                                                                                                                                                                                           | CTH or RVC(40) |
| 732399      | -- Other:                                                                                                                                                                                                                                                                                                                       | CTH or RVC(40) |
| <b>7324</b> | <b>Sanitary ware and parts thereof, of iron or steel.</b>                                                                                                                                                                                                                                                                       |                |
| 732410      | - Sinks and wash basins, of stainless steel:                                                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 732421      | -- Of cast iron, whether or not enamelled:                                                                                                                                                                                                                                                                                      | CTH or RVC(40) |
| 732429      | -- Other                                                                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| 732490      | - Other, including parts:                                                                                                                                                                                                                                                                                                       | CTH or RVC(40) |
| <b>7325</b> | <b>Other cast articles of iron or steel.</b>                                                                                                                                                                                                                                                                                    |                |
| 732510      | - Of non-malleable cast iron:                                                                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 732591      | -- Grinding balls and similar articles for mills                                                                                                                                                                                                                                                                                | CTH or RVC(40) |
| 732599      | -- Other:                                                                                                                                                                                                                                                                                                                       | CTH or RVC(40) |
| <b>7326</b> | <b>Other articles of iron or steel.</b>                                                                                                                                                                                                                                                                                         |                |
| 732611      | -- Grinding balls and similar articles for mills                                                                                                                                                                                                                                                                                | CTH or RVC(40) |
| 732619      | -- Other                                                                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| 732620      | - Articles of iron or steel wire:                                                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| 732690      | - Other:                                                                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| <b>74</b>   | <b>CHAPTER 74<br/>COPPER AND ARTICLES THEREOF</b>                                                                                                                                                                                                                                                                               |                |
| 740100      | Copper mattes; cement copper (precipitated copper).                                                                                                                                                                                                                                                                             | CTH or RVC(35) |
| 740200      | Unrefined copper; copper anodes for electrolytic refining.                                                                                                                                                                                                                                                                      | CTH or RVC(35) |
| <b>7403</b> | <b>Refined copper and copper alloys, unwrought.</b>                                                                                                                                                                                                                                                                             |                |

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| 740311      | -- Cathodes and sections of cathodes                                                                                                                                              | CTH or RVC(35)                                                                                                   |
| 740312      | -- Wire-bars                                                                                                                                                                      | CTH or RVC(35)                                                                                                   |
| 740313      | -- Billets                                                                                                                                                                        | CTH or RVC(35)                                                                                                   |
| 740319      | -- Other                                                                                                                                                                          | CTH or RVC(35)                                                                                                   |
| 740321      | -- Copper-zinc base alloys (brass)                                                                                                                                                | CTH or RVC(35)                                                                                                   |
| 740322      | -- Copper-tin base alloys (bronze)                                                                                                                                                | CTH or RVC(35)                                                                                                   |
| 740329      | -- Other copper alloys (other than master alloys of heading 74.05)                                                                                                                | CTH or RVC(35)                                                                                                   |
| 740400      | Copper waste and scrap.                                                                                                                                                           | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 740500      | Master alloys of copper.                                                                                                                                                          | CTH or RVC(35)                                                                                                   |
| <b>7406</b> | <b>Copper powders and flakes.</b>                                                                                                                                                 |                                                                                                                  |
| 740610      | -- Powders of non-lamellar structure                                                                                                                                              | CTH or RVC(35)                                                                                                   |
| 740620      | -- Powders of lamellar structure; flakes                                                                                                                                          | CTH or RVC(35)                                                                                                   |
| <b>7407</b> | <b>Copper bars, rods and profiles.</b>                                                                                                                                            |                                                                                                                  |
| 740710      | -- Of refined copper:                                                                                                                                                             | CTH or RVC(40)                                                                                                   |
| 740721      | -- Of copper-zinc base alloys (brass)                                                                                                                                             | CTH or RVC(40)                                                                                                   |
| 740729      | -- Other                                                                                                                                                                          | CTH or RVC(40)                                                                                                   |
| <b>7408</b> | <b>Copper wire.</b>                                                                                                                                                               |                                                                                                                  |
| 740811      | -- Of which the maximum cross-sectional dimension exceeds 6 mm:                                                                                                                   | CTH or RVC(40)                                                                                                   |
| 740819      | -- Other                                                                                                                                                                          | CTH or RVC(40)                                                                                                   |
| 740821      | -- Of copper-zinc base alloys (brass)                                                                                                                                             | CTH or RVC(40)                                                                                                   |
| 740822      | -- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)                                                                                  | CTH or RVC(40)                                                                                                   |
| 740829      | -- Other                                                                                                                                                                          | CTH or RVC(40)                                                                                                   |
| <b>7409</b> | <b>Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.</b>                                                                                                         |                                                                                                                  |
| 740911      | -- In coils                                                                                                                                                                       | CTH or RVC(40)                                                                                                   |
| 740919      | -- Other                                                                                                                                                                          | CTH or RVC(40)                                                                                                   |
| 740921      | -- In coils                                                                                                                                                                       | CTH or RVC(40)                                                                                                   |
| 740929      | -- Other                                                                                                                                                                          | CTH or RVC(40)                                                                                                   |
| 740931      | -- In coils                                                                                                                                                                       | CTH or RVC(40)                                                                                                   |
| 740939      | -- Other                                                                                                                                                                          | CTH or RVC(40)                                                                                                   |
| 740940      | -- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)                                                                                  | CTH or RVC(40)                                                                                                   |
| 740990      | -- Of other copper alloys                                                                                                                                                         | CTH or RVC(40)                                                                                                   |
| <b>7410</b> | <b>Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.</b> |                                                                                                                  |
| 741011      | -- Of refined copper                                                                                                                                                              | CTH or RVC(40)                                                                                                   |
| 741012      | -- Of copper alloys                                                                                                                                                               | CTH or RVC(40)                                                                                                   |
| 741021      | -- Of refined copper                                                                                                                                                              | CTH or RVC(40)                                                                                                   |
| 741022      | -- Of copper alloys                                                                                                                                                               | CTH or RVC(40)                                                                                                   |
| <b>7411</b> | <b>Copper tubes and pipes.</b>                                                                                                                                                    |                                                                                                                  |
| 741110      | -- Of refined copper:                                                                                                                                                             | CTH or RVC(40)                                                                                                   |
| 741121      | -- Of copper-zinc base alloys (brass)                                                                                                                                             | CTH or RVC(40)                                                                                                   |

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| 741122      | – – Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)                                                                                                                                                                                            | CTH or RVC(40)                                                                                                   |
| 741129      | – – Other                                                                                                                                                                                                                                                                                    | CTH or RVC(40)                                                                                                   |
| <b>7412</b> | <b>Copper tube or pipe fittings (for example, couplings, elbows, sleeves).</b>                                                                                                                                                                                                               |                                                                                                                  |
| 741210      | – Of refined copper                                                                                                                                                                                                                                                                          | CTH or RVC(40)                                                                                                   |
| 741220      | – Of copper alloys:                                                                                                                                                                                                                                                                          | CTH or RVC(40)                                                                                                   |
| 741300      | Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated:                                                                                                                                                                                                    | CTH or RVC(40)                                                                                                   |
| <b>7415</b> | <b>Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.</b> |                                                                                                                  |
| 741510      | – Nails and tacks, drawing pins, staples and similar articles:                                                                                                                                                                                                                               | CTH or RVC(40)                                                                                                   |
| 741521      | – – Washers (including spring washers)                                                                                                                                                                                                                                                       | CTH or RVC(40)                                                                                                   |
| 741529      | – – Other                                                                                                                                                                                                                                                                                    | CTH or RVC(40)                                                                                                   |
| 741533      | – – Screws; bolts and nuts:                                                                                                                                                                                                                                                                  | CTH or RVC(40)                                                                                                   |
| 741539      | – – Other                                                                                                                                                                                                                                                                                    | CTH or RVC(40)                                                                                                   |
| <b>7418</b> | <b>Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.</b>                                                                                     |                                                                                                                  |
| 741810      | – Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:                                                                                                                                                            | CTH or RVC(40)                                                                                                   |
| 741820      | – Sanitary ware and parts thereof                                                                                                                                                                                                                                                            | CTH or RVC(40)                                                                                                   |
| <b>7419</b> | <b>Other articles of copper.</b>                                                                                                                                                                                                                                                             |                                                                                                                  |
| 741910      | – Chain and parts thereof                                                                                                                                                                                                                                                                    | CTH or RVC(40)                                                                                                   |
| 741991      | – – Cast, moulded, stamped or forged, but not further worked                                                                                                                                                                                                                                 | CTH or RVC(40)                                                                                                   |
| 741999      | – – Other:                                                                                                                                                                                                                                                                                   | CTH or RVC(40)                                                                                                   |
| <b>75</b>   | <b>CHAPTER 75<br/>NICKEL AND ARTICLES THEREOF</b>                                                                                                                                                                                                                                            |                                                                                                                  |
| <b>7501</b> | <b>Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.</b>                                                                                                                                                                                             |                                                                                                                  |
| 750110      | – Nickel mattes                                                                                                                                                                                                                                                                              | CTH or RVC(35)                                                                                                   |
| 750120      | – Nickel oxide sinters and other intermediate products of nickel metallurgy                                                                                                                                                                                                                  | CTH or RVC(35)                                                                                                   |
| <b>7502</b> | <b>Unwrought nickel.</b>                                                                                                                                                                                                                                                                     |                                                                                                                  |
| 750210      | – Nickel, not alloyed                                                                                                                                                                                                                                                                        | CTH or RVC(35)                                                                                                   |
| 750220      | – Nickel alloys                                                                                                                                                                                                                                                                              | CTH or RVC(35)                                                                                                   |
| 750300      | Nickel waste and scrap.                                                                                                                                                                                                                                                                      | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 750400      | Nickel powders and flakes.                                                                                                                                                                                                                                                                   | CTH or RVC(35)                                                                                                   |
| <b>7505</b> | <b>Nickel bars, rods, profiles and wire.</b>                                                                                                                                                                                                                                                 |                                                                                                                  |
| 750511      | – – Of nickel, not alloyed                                                                                                                                                                                                                                                                   | CTH or RVC(35)                                                                                                   |

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| 750512      | -- Of nickel alloys                                                                                                                                                                 | CTH or RVC(35)                                                                                                   |
| 750521      | -- Of nickel, not alloyed                                                                                                                                                           | CTH or RVC(35)                                                                                                   |
| 750522      | -- Of nickel alloys                                                                                                                                                                 | CTH or RVC(35)                                                                                                   |
| <b>7506</b> | <b>Nickel plates, sheets, strip and foil.</b>                                                                                                                                       |                                                                                                                  |
| 750610      | -- Of nickel, not alloyed                                                                                                                                                           | CTH or RVC(35)                                                                                                   |
| 750620      | -- Of nickel alloys                                                                                                                                                                 | CTH or RVC(35)                                                                                                   |
| <b>7507</b> | <b>Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).</b>                                                                                     |                                                                                                                  |
| 750711      | -- Of nickel, not alloyed                                                                                                                                                           | CTH or RVC(35)                                                                                                   |
| 750712      | -- Of nickel alloys                                                                                                                                                                 | CTH or RVC(35)                                                                                                   |
| 750720      | -- Tube or pipe fittings                                                                                                                                                            | CTSH or RVC(35)                                                                                                  |
| <b>7508</b> | <b>Other articles of nickel.</b>                                                                                                                                                    |                                                                                                                  |
| 750810      | -- Cloth, grill and netting, of nickel wire                                                                                                                                         | CTH or RVC(40)                                                                                                   |
| 750890      | -- Other:                                                                                                                                                                           | CTH or RVC(40)                                                                                                   |
| <b>76</b>   | <b>CHAPTER 76<br/>ALUMINIUM AND ARTICLES THEREOF</b>                                                                                                                                |                                                                                                                  |
| <b>7601</b> | <b>Unwrought aluminium.</b>                                                                                                                                                         |                                                                                                                  |
| 760110      | -- Aluminium, not alloyed                                                                                                                                                           | CTH or RVC(35)                                                                                                   |
| 760120      | -- Aluminium alloys                                                                                                                                                                 | CTH or RVC(35)                                                                                                   |
| 760200      | Aluminium waste and scrap.                                                                                                                                                          | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| <b>7603</b> | <b>Aluminium powders and flakes.</b>                                                                                                                                                |                                                                                                                  |
| 760310      | -- Powders of non-lamellar structure                                                                                                                                                | CTH or RVC(35)                                                                                                   |
| 760320      | -- Powders of lamellar structure; flakes                                                                                                                                            | CTH or RVC(35)                                                                                                   |
| <b>7604</b> | <b>Aluminium bars, rods and profiles.</b>                                                                                                                                           |                                                                                                                  |
| 760410      | -- Of aluminium, not alloyed                                                                                                                                                        | CTH or RVC(40)                                                                                                   |
| 760421      | -- -- Hollow profiles                                                                                                                                                               | CTH or RVC(40)                                                                                                   |
| 760429      | -- -- Other:                                                                                                                                                                        | CTH or RVC(40)                                                                                                   |
| <b>7605</b> | <b>Aluminium wire.</b>                                                                                                                                                              |                                                                                                                  |
| 760511      | -- Of which the maximum cross-sectional dimension exceeds 7 mm                                                                                                                      | CTH or RVC(40)                                                                                                   |
| 760519      | -- -- Other:                                                                                                                                                                        | CTH or RVC(35)                                                                                                   |
| 760521      | -- Of which the maximum cross-sectional dimension exceeds 7 mm                                                                                                                      | CTH or RVC(40)                                                                                                   |
| 760529      | -- -- Other                                                                                                                                                                         | CTH or RVC(35)                                                                                                   |
| <b>7606</b> | <b>Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.</b>                                                                                                         |                                                                                                                  |
| 760611      | -- Of aluminium, not alloyed:                                                                                                                                                       | CTH or RVC(40)                                                                                                   |
| 760612      | -- Of aluminium alloys:                                                                                                                                                             | CTH or RVC(40)                                                                                                   |
| 760691      | -- Of aluminium, not alloyed                                                                                                                                                        | CTH or RVC(40)                                                                                                   |
| 760692      | -- Of aluminium alloys                                                                                                                                                              | CTH or RVC(40)                                                                                                   |
| <b>7607</b> | <b>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.</b> |                                                                                                                  |
| 760711      | -- Rolled but not further worked                                                                                                                                                    | CTH or RVC(40)                                                                                                   |
| 760719      | -- -- Other                                                                                                                                                                         | CTH or RVC(40)                                                                                                   |
| 760720      | -- Backed                                                                                                                                                                           | CTH or RVC(40)                                                                                                   |

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| <b>7608</b> | <b>Aluminium tubes and pipes.</b>                                                                                                                                                                                                                                                                                                                                                            |                |
| 760810      | – Of aluminium, not alloyed                                                                                                                                                                                                                                                                                                                                                                  | CTH or RVC(40) |
| 760820      | – Of aluminium alloys                                                                                                                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| 760900      | Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).                                                                                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| <b>7610</b> | <b>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.</b> |                |
| 761010      | – Doors, windows and their frames and thresholds for doors                                                                                                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 761090      | – Other:                                                                                                                                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 761100      | Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.                                                                                                                                             | CTH or RVC(40) |
| <b>7612</b> | <b>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.</b>                                                                            |                |
| 761210      | – Collapsible tubular containers                                                                                                                                                                                                                                                                                                                                                             | CTH or RVC(40) |
| 761290      | – Other:                                                                                                                                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 761300      | Aluminium containers for compressed or liquefied gas.                                                                                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| <b>7614</b> | <b>Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.</b>                                                                                                                                                                                                                                                                                          |                |
| 761410      | – With steel core:                                                                                                                                                                                                                                                                                                                                                                           | CTH or RVC(40) |
| 761490      | – Other:                                                                                                                                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| <b>7615</b> | <b>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.</b>                                                                                                                                                                            |                |
| 761510      | – Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:                                                                                                                                                                                                                                                            | CTH or RVC(35) |
| 761520      | – Sanitary ware and parts thereof:                                                                                                                                                                                                                                                                                                                                                           | CTH or RVC(35) |
| <b>7616</b> | <b>Other articles of aluminium.</b>                                                                                                                                                                                                                                                                                                                                                          |                |
| 761610      | – Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles:                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 761691      | – – Cloth, grill, netting and fencing, of aluminium wire                                                                                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 761699      | – – Other:                                                                                                                                                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| <b>78</b>   | <b>CHAPTER 78<br/>LEAD AND ARTICLES THEREOF</b>                                                                                                                                                                                                                                                                                                                                              |                |
| <b>7801</b> | <b>Unwrought lead.</b>                                                                                                                                                                                                                                                                                                                                                                       |                |

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| 780110      | – Refined lead                                                                         | CTH or RVC(35)                                                                                                   |
| 780191      | – – Containing by weight antimony as the principal other element                       | CTH or RVC(35)                                                                                                   |
| 780199      | – – Other                                                                              | CTH or RVC(35)                                                                                                   |
| 780200      | Lead waste and scrap.                                                                  | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| <b>7804</b> | <b>Lead plates, sheets, strip and foil; lead powders and flakes.</b>                   |                                                                                                                  |
| 780411      | – – Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm | CTH or RVC(40)                                                                                                   |
| 780419      | – – Other                                                                              | CTH or RVC(40)                                                                                                   |
| 780420      | – Powders and flakes                                                                   | CTH or RVC(35)                                                                                                   |
| 780600      | Other articles of lead.                                                                | CTH                                                                                                              |
| <b>79</b>   | <b>CHAPTER 79<br/>ZINC AND ARTICLES THEREOF</b>                                        |                                                                                                                  |
| <b>7901</b> | <b>Unwrought zinc.</b>                                                                 |                                                                                                                  |
| 790111      | – – Containing by weight 99.99 % or more of zinc                                       | CTH or RVC(35)                                                                                                   |
| 790112      | – – Containing by weight less than 99.99 % of zinc                                     | CTH or RVC(35)                                                                                                   |
| 790120      | – Zinc alloys                                                                          | CTH or RVC(35)                                                                                                   |
| 790200      | Zinc waste and scrap.                                                                  | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| <b>7903</b> | <b>Zinc dust, powders and flakes.</b>                                                  |                                                                                                                  |
| 790310      | – Zinc dust                                                                            | CTH                                                                                                              |
| 790390      | – Other                                                                                | CTH                                                                                                              |
| 790400      | Zinc bars, rods, profiles and wire.                                                    | CTH                                                                                                              |
| 790500      | Zinc plates, sheets, strip and foil.                                                   | CTH                                                                                                              |
| 790700      | Other articles of zinc.                                                                | CTH                                                                                                              |
| <b>80</b>   | <b>CHAPTER 80<br/>TIN AND ARTICLES THEREOF</b>                                         |                                                                                                                  |
| <b>8001</b> | <b>Unwrought tin.</b>                                                                  |                                                                                                                  |
| 800110      | – Tin, not alloyed                                                                     | CTH or RVC(35)                                                                                                   |
| 800120      | – Tin alloys                                                                           | CTH or RVC(35)                                                                                                   |
| 800200      | Tin waste and scrap.                                                                   | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 800300      | Tin bars, rods, profiles and wire.                                                     | CTH                                                                                                              |
| 800700      | Other articles of tin.                                                                 | CTH                                                                                                              |
| <b>81</b>   | <b>CHAPTER 81<br/>OTHER BASE METALS; CERMETS; ARTICLES THEREOF</b>                     |                                                                                                                  |
| <b>8101</b> | <b>Tungsten (wolfram) and articles thereof, including waste and scrap.</b>             |                                                                                                                  |
| 810110      | – Powders                                                                              | CTSH or RVC(35)                                                                                                  |
| 810194      | – – Unwrought tungsten, including bars and rods obtained simply by sintering           | CTSH or RVC(35)                                                                                                  |
| 810196      | – – Wire                                                                               | CTSH or RVC(35)                                                                                                  |

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| 810197      | -- Waste and scrap                                                                                                                 | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 810199      | -- Other:                                                                                                                          | CTSH or RVC(35)                                                                                                  |
| <b>8102</b> | <b>Molybdenum and articles thereof, including waste and scrap.</b>                                                                 |                                                                                                                  |
| 810210      | -- Powders                                                                                                                         | CTSH or RVC(35)                                                                                                  |
| 810294      | -- Unwrought molybdenum, including bars and rods obtained simply by sintering                                                      | CTSH or RVC(35)                                                                                                  |
| 810295      | -- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil                          | CTSH or RVC(35)                                                                                                  |
| 810296      | -- Wire                                                                                                                            | CTSH or RVC(35)                                                                                                  |
| 810297      | -- Waste and scrap                                                                                                                 | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 810299      | -- Other                                                                                                                           | CTSH or RVC(35)                                                                                                  |
| <b>8103</b> | <b>Tantalum and articles thereof, including waste and scrap.</b>                                                                   |                                                                                                                  |
| 810320      | -- Unwrought tantalum, including bars and rods obtained simply by sintering; powders                                               | CTSH or RVC(35)                                                                                                  |
| 810330      | -- Waste and scrap                                                                                                                 | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 810390      | -- Other                                                                                                                           | CTSH or RVC(35)                                                                                                  |
| <b>8104</b> | <b>Magnesium and articles thereof, including waste and scrap.</b>                                                                  |                                                                                                                  |
| 810411      | -- Containing at least 99.8 % by weight of magnesium                                                                               | CTSH or RVC(35)                                                                                                  |
| 810419      | -- Other                                                                                                                           | CTSH or RVC(35)                                                                                                  |
| 810420      | -- Waste and scrap                                                                                                                 | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 810430      | -- Rasplings, turnings and granules, graded according to size; powders                                                             | CTSH or RVC(35)                                                                                                  |
| 810490      | -- Other                                                                                                                           | CTSH or RVC(35)                                                                                                  |
| <b>8105</b> | <b>Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.</b> |                                                                                                                  |
| 810520      | -- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders:                                  | CTSH or RVC(35)                                                                                                  |
| 810530      | -- Waste and scrap                                                                                                                 | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 810590      | -- Other                                                                                                                           | CTSH or RVC(35)                                                                                                  |
| 810600      | Bismuth and articles thereof, including waste and scrap.                                                                           | CC or RVC(35)                                                                                                    |
| <b>8107</b> | <b>Cadmium and articles thereof, including waste and scrap.</b>                                                                    |                                                                                                                  |
| 810720      | -- Unwrought cadmium; powders                                                                                                      | CC or RVC(35)                                                                                                    |

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

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| 811292      | -- Unwrought; waste and scrap; powders                                                                                                                                                                                                                                                                      | CTSH or RVC(35) |
| 811299      | -- Other                                                                                                                                                                                                                                                                                                    | CTSH or RVC(35) |
| 811300      | Cermets and articles thereof, including waste and scrap.                                                                                                                                                                                                                                                    | CTSH or RVC(35) |
| <b>82</b>   | <b>CHAPTER 82<br/>TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL</b>                                                                                                                                                                                              |                 |
| <b>8201</b> | <b>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.</b> |                 |
| 820110      | -- Spades and shovels                                                                                                                                                                                                                                                                                       | CTH or RVC(40)  |
| 820130      | -- Mattocks, picks, hoes and rakes                                                                                                                                                                                                                                                                          | CTH or RVC(40)  |
| 820140      | -- Axes, bill hooks and similar hewing tools                                                                                                                                                                                                                                                                | CTH or RVC(40)  |
| 820150      | -- Secateurs and similar one-handed pruners and shears (including poultry shears)                                                                                                                                                                                                                           | CTH or RVC(40)  |
| 820160      | -- Hedge shears, two-handed pruning shears and similar two-handed shears                                                                                                                                                                                                                                    | CTH or RVC(40)  |
| 820190      | -- Other hand tools of a kind used in agriculture, horticulture or forestry                                                                                                                                                                                                                                 | CTH or RVC(40)  |
| <b>8202</b> | <b>Hand saws; blades for saws of all kinds (including slitting, slotting or toothless blades).</b>                                                                                                                                                                                                          |                 |
| 820210      | -- Hand saws                                                                                                                                                                                                                                                                                                | CTH or RVC(40)  |
| 820220      | -- Band saw blades:                                                                                                                                                                                                                                                                                         | CTH or RVC(40)  |
| 820231      | -- -- With working part of steel:                                                                                                                                                                                                                                                                           | CTH or RVC(40)  |
| 820239      | -- -- Other, including parts                                                                                                                                                                                                                                                                                | CTH or RVC(40)  |
| 820240      | -- Chain saw blades                                                                                                                                                                                                                                                                                         | CTH or RVC(40)  |
| 820291      | -- -- Straight saw blades, for working metal                                                                                                                                                                                                                                                                | CTH or RVC(40)  |
| 820299      | -- -- Other:                                                                                                                                                                                                                                                                                                | CTH or RVC(40)  |
| <b>8203</b> | <b>Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.</b>                                                                                                                                   |                 |
| 820310      | -- Files, rasps and similar tools                                                                                                                                                                                                                                                                           | CTH or RVC(40)  |
| 820320      | -- Pliers (including cutting pliers), pincers, tweezers and similar tools                                                                                                                                                                                                                                   | CTH or RVC(40)  |
| 820330      | -- Metal cutting shears and similar tools                                                                                                                                                                                                                                                                   | CTH or RVC(40)  |
| 820340      | -- Pipe-cutters, bolt croppers, perforating punches and similar tools                                                                                                                                                                                                                                       | CTH or RVC(40)  |
| <b>8204</b> | <b>Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.</b>                                                                                                                                      |                 |
| 820411      | -- -- Non-adjustable                                                                                                                                                                                                                                                                                        | CTH or RVC(40)  |
| 820412      | -- -- Adjustable                                                                                                                                                                                                                                                                                            | CTH or RVC(40)  |
| 820420      | -- Interchangeable spanner sockets, with or without handles                                                                                                                                                                                                                                                 | CTH or RVC(40)  |
| <b>8205</b> | <b>Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.</b>                                     |                 |

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| 820510      | – Drilling, threading or tapping tools                                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| 820520      | – Hammers and sledge hammers                                                                                                                                                                                                                                                                                                  | CTH or RVC(40) |
| 820530      | – Planes, chisels, gouges and similar cutting tools for working wood                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| 820540      | – Screwdrivers                                                                                                                                                                                                                                                                                                                | CTH or RVC(40) |
| 820551      | – – Household tools:                                                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| 820559      | – – Other                                                                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 820560      | – Blow lamps                                                                                                                                                                                                                                                                                                                  | CTH or RVC(40) |
| 820570      | – Vices, clamps and the like                                                                                                                                                                                                                                                                                                  | CTH or RVC(40) |
| 820590      | – Other, including sets of articles of two or more subheadings of this heading                                                                                                                                                                                                                                                | CTH or RVC(40) |
| 820600      | Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.                                                                                                                                                                                                                                          | CTH            |
| <b>8207</b> | <b>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.</b> |                |
| 820713      | – – With working part of cermets                                                                                                                                                                                                                                                                                              | CTH            |
| 820719      | – – Other, including parts                                                                                                                                                                                                                                                                                                    | CTH            |
| 820720      | – Dies for drawing or extruding metal                                                                                                                                                                                                                                                                                         | CTH            |
| 820730      | – Tools for pressing, stamping or punching                                                                                                                                                                                                                                                                                    | CTH            |
| 820740      | – Tools for tapping or threading                                                                                                                                                                                                                                                                                              | CTH            |
| 820750      | – Tools for drilling, other than for rock drilling                                                                                                                                                                                                                                                                            | CTH            |
| 820760      | – Tools for boring or broaching                                                                                                                                                                                                                                                                                               | CTH            |
| 820770      | – Tools for milling                                                                                                                                                                                                                                                                                                           | CTH            |
| 820780      | – Tools for turning                                                                                                                                                                                                                                                                                                           | CTH            |
| 820790      | – Other interchangeable tools                                                                                                                                                                                                                                                                                                 | CTH            |
| <b>8208</b> | <b>Knives and cutting blades, for machines or for mechanical appliances.</b>                                                                                                                                                                                                                                                  |                |
| 820810      | – For metal working                                                                                                                                                                                                                                                                                                           | CTH or RVC(40) |
| 820820      | – For wood working                                                                                                                                                                                                                                                                                                            | CTH or RVC(40) |
| 820830      | – For kitchen appliances or for machines used by the food industry                                                                                                                                                                                                                                                            | CTH or RVC(40) |
| 820840      | – For agricultural, horticultural or forestry machines                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| 820890      | – Other                                                                                                                                                                                                                                                                                                                       | CTH or RVC(40) |
| 820900      | Plates, sticks, tips and the like for tools, unmounted, of cermets.                                                                                                                                                                                                                                                           | CTH or RVC(40) |
| 821000      | Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.                                                                                                                                                                                               | CTH or RVC(40) |
| <b>8211</b> | <b>Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.</b>                                                                                                                                                                                       |                |
| 821110      | – Sets of assorted articles                                                                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 821191      | – – Table knives having fixed blades                                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| 821192      | – – Other knives having fixed blades:                                                                                                                                                                                                                                                                                         | CTH or RVC(40) |
| 821193      | – – Knives having other than fixed blades:                                                                                                                                                                                                                                                                                    | CTH or RVC(40) |

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| 821194      | -- Blades:                                                                                                                                                                                                                                                                                                                  | CTH or RVC(40)  |
| 821195      | -- Handles of base metal                                                                                                                                                                                                                                                                                                    | CTH or RVC(40)  |
| <b>8212</b> | <b>Razors and razor blades (including razor blade blanks in strips).</b>                                                                                                                                                                                                                                                    |                 |
| 821210      | -- Razors                                                                                                                                                                                                                                                                                                                   | CTH or RVC(40)  |
| 821220      | -- Safety razor blades, including razor blade blanks in strips:                                                                                                                                                                                                                                                             | CTH or RVC(40)  |
| 821290      | -- Other parts                                                                                                                                                                                                                                                                                                              | CTH             |
| 821300      | Scissors, tailors' shears and similar shears, and blades therefor.                                                                                                                                                                                                                                                          | CTH or RVC(40)  |
| <b>8214</b> | <b>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).</b>                                                                                                                  |                 |
| 821410      | -- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor                                                                                                                                                                                                                                      | CTH or RVC(40)  |
| 821420      | -- Manicure or pedicure sets and instruments (including nail files)                                                                                                                                                                                                                                                         | CTH or RVC(40)  |
| 821490      | -- Other                                                                                                                                                                                                                                                                                                                    | CTH or RVC(40)  |
| <b>8215</b> | <b>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.</b>                                                                                                                                                                                             |                 |
| 821510      | -- Sets of assorted articles containing at least one article plated with precious metal                                                                                                                                                                                                                                     | CTH or RVC(40)  |
| 821520      | -- Other sets of assorted articles                                                                                                                                                                                                                                                                                          | CTH or RVC(40)  |
| 821591      | -- Plated with precious metal                                                                                                                                                                                                                                                                                               | CTH or RVC(40)  |
| 821599      | -- Other                                                                                                                                                                                                                                                                                                                    | CTH or RVC(40)  |
| <b>83</b>   | <b>CHAPTER 83<br/>MISCELLANEOUS ARTICLES OF BASE METAL</b>                                                                                                                                                                                                                                                                  |                 |
| <b>8301</b> | <b>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.</b>                                                                                                             |                 |
| 830110      | -- Padlocks                                                                                                                                                                                                                                                                                                                 | CTSH or RVC(40) |
| 830120      | -- Locks of a kind used for motor vehicles                                                                                                                                                                                                                                                                                  | CTSH or RVC(35) |
| 830130      | -- Locks of a kind used for furniture                                                                                                                                                                                                                                                                                       | CTSH or RVC(40) |
| 830140      | -- Other locks:                                                                                                                                                                                                                                                                                                             | CTSH or RVC(40) |
| 830150      | -- Clasps and frames with clasps, incorporating locks                                                                                                                                                                                                                                                                       | CTSH or RVC(40) |
| 830160      | -- Parts                                                                                                                                                                                                                                                                                                                    | CTH             |
| 830170      | -- Keys presented separately                                                                                                                                                                                                                                                                                                | CTH or RVC(40)  |
| <b>8302</b> | <b>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.</b> |                 |
| 830210      | -- Hinges                                                                                                                                                                                                                                                                                                                   | CTH or RVC(40)  |
| 830220      | -- Castors:                                                                                                                                                                                                                                                                                                                 | CTH or RVC(40)  |
| 830230      | -- Other mountings, fittings and similar articles suitable for motor vehicles:                                                                                                                                                                                                                                              | CTH or RVC(35)  |
| 830241      | -- Suitable for buildings:                                                                                                                                                                                                                                                                                                  | CTH or RVC(40)  |

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| 830242      | -- Other, suitable for furniture:                                                                                                                                                                                                                                                              | CTH or RVC(40)  |
| 830249      | -- Other:                                                                                                                                                                                                                                                                                      | CTH or RVC(40)  |
| 830250      | -- Hat-racks, hat-pegs, brackets and similar fixtures                                                                                                                                                                                                                                          | CTH or RVC(40)  |
| 830260      | -- Automatic door closers                                                                                                                                                                                                                                                                      | CTH or RVC(40)  |
| 830300      | Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.                                                                                                                                                | CTH or RVC(40)  |
| 830400      | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.                                                                                              | CTH or RVC(40)  |
| <b>8305</b> | <b>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.</b>                                                      |                 |
| 830510      | -- Fittings for loose-leaf binders or files:                                                                                                                                                                                                                                                   | CTSH or RVC(40) |
| 830520      | -- Staples in strips:                                                                                                                                                                                                                                                                          | CTSH or RVC(40) |
| 830590      | -- Other, including parts:                                                                                                                                                                                                                                                                     | CTH or RVC(40)  |
| <b>8306</b> | <b>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.</b>                                                                                                     |                 |
| 830610      | -- Bells, gongs and the like:                                                                                                                                                                                                                                                                  | CTH or RVC(40)  |
| 830621      | -- -- Plated with precious metal                                                                                                                                                                                                                                                               | CTH or RVC(40)  |
| 830629      | -- -- Other:                                                                                                                                                                                                                                                                                   | CTH or RVC(40)  |
| 830630      | -- Photograph, picture or similar frames; mirrors:                                                                                                                                                                                                                                             | CTH or RVC(40)  |
| <b>8307</b> | <b>Flexible tubing of base metal, with or without fittings.</b>                                                                                                                                                                                                                                |                 |
| 830710      | -- Of iron or steel                                                                                                                                                                                                                                                                            | CTH or RVC(40)  |
| 830790      | -- Of other base metal                                                                                                                                                                                                                                                                         | CTH or RVC(40)  |
| <b>8308</b> | <b>Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.</b> |                 |
| 830810      | -- Hooks, eyes and eyelets                                                                                                                                                                                                                                                                     | CTH or RVC(40)  |
| 830820      | -- Tubular or bifurcated rivets                                                                                                                                                                                                                                                                | CTH or RVC(40)  |
| 830890      | -- Other, including parts:                                                                                                                                                                                                                                                                     | CTH or RVC(40)  |
| <b>8309</b> | <b>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.</b>                                                                                                |                 |
| 830910      | -- Crown corks                                                                                                                                                                                                                                                                                 | CTH or RVC(40)  |
| 830990      | -- Other:                                                                                                                                                                                                                                                                                      | CTH or RVC(40)  |
| 831000      | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.                                                                                                                                              | CTH or RVC(40)  |

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| <b>8311</b> | <b>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.</b> |                 |
| 831110      | – Coated electrodes of base metal, for electric arc-welding                                                                                                                                                                                                                                                       | CTH or RVC(40)  |
| 831120      | – Cored wire of base metal, for electric arc-welding:                                                                                                                                                                                                                                                             | CTH or RVC(40)  |
| 831130      | – Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame:                                                                                                                                                                                                                          | CTH or RVC(40)  |
| 831190      | – Other                                                                                                                                                                                                                                                                                                           | CTH or RVC(40)  |
| <b>84</b>   | <b>CHAPTER 84<br/>NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES</b>                                                                            |                 |
| <b>8401</b> | <b>Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.</b>                                                                                                                                                                       |                 |
| 840110      | – Nuclear reactors                                                                                                                                                                                                                                                                                                | CTSH or RVC(35) |
| 840120      | – Machinery and apparatus for isotopic separation, and parts thereof                                                                                                                                                                                                                                              | CTSH or RVC(35) |
| 840130      | – Fuel elements (cartridges), non-irradiated                                                                                                                                                                                                                                                                      | CTSH or RVC(35) |
| 840140      | – Parts of nuclear reactors                                                                                                                                                                                                                                                                                       | CTSH or RVC(35) |
| <b>8402</b> | <b>Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.</b>                                                                                                                                          |                 |
| 840211      | – – Watertube boilers with a steam production exceeding 45 t per hour:                                                                                                                                                                                                                                            | CTH or RVC(40)  |
| 840212      | – – Watertube boilers with a steam production not exceeding 45 t per hour:                                                                                                                                                                                                                                        | CTH or RVC(40)  |
| 840219      | – – Other vapour generating boilers, including hybrid boilers:                                                                                                                                                                                                                                                    | CTH or RVC(40)  |
| 840220      | – Super-heated water boilers:                                                                                                                                                                                                                                                                                     | CTH or RVC(40)  |
| 840290      | – Parts:                                                                                                                                                                                                                                                                                                          | CTH             |
| <b>8403</b> | <b>Central heating boilers other than those of heading 84.02.</b>                                                                                                                                                                                                                                                 |                 |
| 840310      | – Boilers                                                                                                                                                                                                                                                                                                         | CTH or RVC(40)  |
| 840390      | – Parts:                                                                                                                                                                                                                                                                                                          | CTH             |
| <b>8404</b> | <b>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.</b>                                                                                                                 |                 |
| 840410      | – Auxiliary plant for use with boilers of heading 84.02 or 84.03:                                                                                                                                                                                                                                                 | CTH or RVC(40)  |
| 840420      | – Condensers for steam or other vapour power units                                                                                                                                                                                                                                                                | CTH or RVC(40)  |
| 840490      | – Parts:                                                                                                                                                                                                                                                                                                          | CTH             |
| <b>8405</b> | <b>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.</b>                                                                                                                                 |                 |

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| 840510      | – Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers | CTH or RVC(40)  |
| 840590      | – Parts                                                                                                                                                                     | CTH             |
| <b>8406</b> | <b>Steam turbines and other vapour turbines.</b>                                                                                                                            |                 |
| 840610      | – Turbines for marine propulsion                                                                                                                                            | CTH or RVC(40)  |
| 840681      | – – Of an output exceeding 40 MW                                                                                                                                            | CTH or RVC(40)  |
| 840682      | – – Of an output not exceeding 40 MW                                                                                                                                        | CTH or RVC(40)  |
| 840690      | – Parts                                                                                                                                                                     | CTH             |
| <b>8407</b> | <b>Spark-ignition reciprocating or rotary internal combustion piston engines.</b>                                                                                           |                 |
| 840710      | – Aircraft engines                                                                                                                                                          | CTH or RVC(35)  |
| 840721      | – – Outboard motors:                                                                                                                                                        | CTH             |
| 840729      | – – Other:                                                                                                                                                                  | CTH             |
| 840731      | – – Of a cylinder capacity not exceeding 50 cc:                                                                                                                             | CTH             |
| 840732      | – – Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:                                                                                                        | CTH             |
| 840733      | – – Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:                                                                                                     | CTH             |
| 840734      | – – Of a cylinder capacity exceeding 1,000 cc:                                                                                                                              | CTH             |
| 840790      | – Other engines:                                                                                                                                                            | CTH             |
| <b>8408</b> | <b>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).</b>                                                                             |                 |
| 840810      | – Marine propulsion engines:                                                                                                                                                | CTH             |
| 840820      | – Engines of a kind used for the propulsion of vehicles of Chapter 87:                                                                                                      | CTH             |
| 840890      | – Other engines:                                                                                                                                                            | CTH             |
| <b>8409</b> | <b>Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.</b>                                                                             |                 |
| 840910      | – For aircraft engines                                                                                                                                                      | CTH or RVC(35)  |
| 840991      | – – Suitable for use solely or principally with spark-ignition internal combustion piston engines:                                                                          | CTH             |
| 840999      | – – Other:                                                                                                                                                                  | CTH             |
| <b>8410</b> | <b>Hydraulic turbines, water wheels, and regulators therefor.</b>                                                                                                           |                 |
| 841011      | – – Of a power not exceeding 1,000 kW                                                                                                                                       | CTH or RVC(40)  |
| 841012      | – – Of a power exceeding 1,000 kW but not exceeding 10,000 kW                                                                                                               | CTH or RVC(40)  |
| 841013      | – – Of a power exceeding 10,000 kW                                                                                                                                          | CTH or RVC(40)  |
| 841090      | – Parts, including regulators                                                                                                                                               | CTH or RVC(40)  |
| <b>8411</b> | <b>Turbo-jets, turbo-propellers and other gas turbines.</b>                                                                                                                 |                 |
| 841111      | – – Of a thrust not exceeding 25 kN                                                                                                                                         | CTSH or RVC(35) |
| 841112      | – – Of a thrust exceeding 25 kN                                                                                                                                             | CTSH or RVC(35) |
| 841121      | – – Of a power not exceeding 1,100 kW                                                                                                                                       | CTSH or RVC(35) |
| 841122      | – – Of a power exceeding 1,100 kW                                                                                                                                           | CTSH or RVC(35) |
| 841181      | – – Of a power not exceeding 5,000 kW                                                                                                                                       | CTH or RVC(40)  |
| 841182      | – – Of a power exceeding 5,000 kW                                                                                                                                           | CTH or RVC(40)  |
| 841191      | – – Of turbo-jets or turbo-propellers                                                                                                                                       | CTSH or RVC(35) |
| 841199      | – – Other                                                                                                                                                                   | CTH or RVC(40)  |
| <b>8412</b> | <b>Other engines and motors.</b>                                                                                                                                            |                 |

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| 841210      | – Reaction engines other than turbo-jets                                                                                                                                                               | CTSH           |
| 841221      | – – Linear acting (cylinders)                                                                                                                                                                          | CTSH           |
| 841229      | – – Other                                                                                                                                                                                              | CTSH           |
| 841231      | – – Linear acting (cylinders)                                                                                                                                                                          | CTSH           |
| 841239      | – – Other                                                                                                                                                                                              | CTSH           |
| 841280      | – Other                                                                                                                                                                                                | CTSH           |
| 841290      | – Parts:                                                                                                                                                                                               | CTH or RVC(40) |
| <b>8413</b> | <b>Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.</b>                                                                                                             |                |
| 841311      | – – Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages                                                                                                        | CTSH           |
| 841319      | – – Other                                                                                                                                                                                              | CTSH           |
| 841320      | – Hand pumps, other than those of subheading 8413.11 or 8413.19:                                                                                                                                       | CTSH           |
| 841330      | – Fuel, lubricating or cooling medium pumps for internal combustion piston engines:                                                                                                                    | CTSH           |
| 841340      | – Concrete pumps                                                                                                                                                                                       | CTSH           |
| 841350      | – Other reciprocating positive displacement pumps:                                                                                                                                                     | CTSH           |
| 841360      | – Other rotary positive displacement pumps:                                                                                                                                                            | CTSH           |
| 841370      | – Other centrifugal pumps:                                                                                                                                                                             | CTSH           |
| 841381      | – – Pumps:                                                                                                                                                                                             | CTSH           |
| 841382      | – – Liquid elevators                                                                                                                                                                                   | CTSH           |
| 841391      | – – Of pumps:                                                                                                                                                                                          | CTH or RVC(40) |
| 841392      | – – Of liquid elevators                                                                                                                                                                                | CTH or RVC(40) |
| <b>8414</b> | <b>Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.</b>                                             |                |
| 841410      | – Vacuum pumps                                                                                                                                                                                         | CTSH           |
| 841420      | – Hand- or foot-operated air pumps:                                                                                                                                                                    | CTSH           |
| 841430      | – Compressors of a kind used in refrigerating equipment:                                                                                                                                               | CTSH           |
| 841440      | – Air compressors mounted on a wheeled chassis for towing                                                                                                                                              | CTSH           |
| 841451      | – – Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:                                                                           | CTSH           |
| 841459      | – – Other:                                                                                                                                                                                             | CTSH           |
| 841460      | – Hoods having a maximum horizontal side not exceeding 120 cm:                                                                                                                                         | CTSH           |
| 841480      | – Other:                                                                                                                                                                                               | CTSH           |
| 841490      | – Parts:                                                                                                                                                                                               | CTH or RVC(40) |
| <b>8415</b> | <b>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.</b> |                |
| 841510      | – Window or wall types, self-contained or “split-system”:                                                                                                                                              | CTSH           |
| 841520      | – Of a kind used for persons, in motor vehicles:                                                                                                                                                       | CTSH           |
| 841581      | – – Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):                                                                                     | CTSH           |
| 841582      | – – Other, incorporating a refrigerating unit:                                                                                                                                                         | CTSH           |
| 841583      | – – Not incorporating a refrigerating unit:                                                                                                                                                            | CTSH           |

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| 841590      | – Parts:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| <b>8416</b> | <b>Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.</b>                                                                                                                                                                                                                                                                                                                                |                |
| 841610      | – Furnace burners for liquid fuel                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | CTH or RVC(40) |
| 841620      | – Other furnace burners, including combination burners                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | CTH or RVC(40) |
| 841630      | – Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances                                                                                                                                                                                                                                                                                                                                                                                                             | CTH or RVC(40) |
| 841690      | – Parts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | CTH or RVC(40) |
| <b>8417</b> | <b>Industrial or laboratory furnaces and ovens, including incinerators, non-electric.</b>                                                                                                                                                                                                                                                                                                                                                                                                                              |                |
| 841710      | – Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals                                                                                                                                                                                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 841720      | – Bakery ovens, including biscuit ovens                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | CTH or RVC(40) |
| 841780      | – Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | CTH or RVC(40) |
| 841790      | – Parts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | CTH or RVC(40) |
| <b>8418</b> | <b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.</b>                                                                                                                                                                                                                                                                                                                                                     |                |
| 841810      | – Combined refrigerator-freezers, fitted with separate external doors:                                                                                                                                                                                                                                                                                                                                                                                                                                                 | CTSH           |
| 841821      | – – Compression-type                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | CTSH           |
| 841829      | – – Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | CTSH           |
| 841830      | – Freezers of the chest type, not exceeding 800 l capacity:                                                                                                                                                                                                                                                                                                                                                                                                                                                            | CTSH           |
| 841840      | – Freezers of the upright type, not exceeding 900 l capacity:                                                                                                                                                                                                                                                                                                                                                                                                                                                          | CTSH           |
| 841850      | – Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment:                                                                                                                                                                                                                                                                                                                                                            | CTSH           |
| 841861      | – – Heat pumps other than air conditioning machines of heading 84.15                                                                                                                                                                                                                                                                                                                                                                                                                                                   | CTSH           |
| 841869      | – – Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | CTSH           |
| 841891      | – – Furniture designed to receive refrigerating or freezing equipment                                                                                                                                                                                                                                                                                                                                                                                                                                                  | CTH or RVC(40) |
| 841899      | – – Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | CTH or RVC(40) |
| <b>8419</b> | <b>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.</b> |                |
| 841911      | – – Instantaneous gas water heaters:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 841919      | – – Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | CTH or RVC(40) |
| 841920      | – Medical, surgical or laboratory sterilisers                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| 841931      | – – For agricultural products:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40) |
| 841932      | – – For wood, paper pulp, paper or paperboard:                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40) |
| 841939      | – – Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | CTH or RVC(40) |

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| 841940      | – Distilling or rectifying plant:                                                                                                                                                                                                                                                                                                                                                       | CTH or RVC(40)  |
| 841950      | – Heat exchange units:                                                                                                                                                                                                                                                                                                                                                                  | CTH or RVC(40)  |
| 841960      | – Machinery for liquefying air or other gases:                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40)  |
| 841981      | – – For making hot drinks or for cooking or heating food:                                                                                                                                                                                                                                                                                                                               | CTH or RVC(40)  |
| 841989      | – – Other:                                                                                                                                                                                                                                                                                                                                                                              | CTH or RVC(40)  |
| 841990      | – Parts:                                                                                                                                                                                                                                                                                                                                                                                | CTSH or RVC(35) |
| <b>8420</b> | <b>Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.</b>                                                                                                                                                                                                                                                                                   |                 |
| 842010      | – Calendering or other rolling machines:                                                                                                                                                                                                                                                                                                                                                | CTH or RVC(40)  |
| 842091      | – – Cylinders:                                                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40)  |
| 842099      | – – Other:                                                                                                                                                                                                                                                                                                                                                                              | CTH or RVC(40)  |
| <b>8421</b> | <b>Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.</b>                                                                                                                                                                                                                                                                 |                 |
| 842111      | – – Cream separators                                                                                                                                                                                                                                                                                                                                                                    | CTSH            |
| 842112      | – – Clothes-dryers                                                                                                                                                                                                                                                                                                                                                                      | CTSH            |
| 842119      | – – Other:                                                                                                                                                                                                                                                                                                                                                                              | CTSH            |
| 842121      | – – For filtering or purifying water:                                                                                                                                                                                                                                                                                                                                                   | CTSH            |
| 842122      | – – For filtering or purifying beverages other than water:                                                                                                                                                                                                                                                                                                                              | CTSH            |
| 842123      | – – Oil or petrol-filters for internal combustion engines:                                                                                                                                                                                                                                                                                                                              | CTSH            |
| 842129      | – – Other:                                                                                                                                                                                                                                                                                                                                                                              | CTSH            |
| 842131      | – – Intake air filters for internal combustion engines:                                                                                                                                                                                                                                                                                                                                 | CTSH            |
| 842139      | – – Other:                                                                                                                                                                                                                                                                                                                                                                              | CTSH            |
| 842191      | – – Of centrifuges, including centrifugal dryers:                                                                                                                                                                                                                                                                                                                                       | CTH or RVC(40)  |
| 842199      | – – Other:                                                                                                                                                                                                                                                                                                                                                                              | CTH or RVC(40)  |
| <b>8422</b> | <b>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.</b> |                 |
| 842211      | – – Of the household type                                                                                                                                                                                                                                                                                                                                                               | CTH or RVC(40)  |
| 842219      | – – Other                                                                                                                                                                                                                                                                                                                                                                               | CTH or RVC(40)  |
| 842220      | – Machinery for cleaning or drying bottles or other containers:                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40)  |
| 842230      | – Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages:                                                                                                                                                                          | CTH or RVC(40)  |
| 842240      | – Other packing or wrapping machinery (including heat-shrink wrapping machinery)                                                                                                                                                                                                                                                                                                        | CTH or RVC(40)  |
| 842290      | – Parts:                                                                                                                                                                                                                                                                                                                                                                                | CTH             |
| <b>8423</b> | <b>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.</b>                                                                                                                                                                                                      |                 |
| 842310      | – Personal weighing machines, including baby scales; household scales:                                                                                                                                                                                                                                                                                                                  | CTH or RVC(40)  |
| 842320      | – Scales for continuous weighing of goods on conveyors                                                                                                                                                                                                                                                                                                                                  | CTH or RVC(40)  |

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| 842330      | – Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales:                                                                                                                                   | CTH or RVC(40) |
| 842381      | – – Having a maximum weighing capacity not exceeding 30 kg:                                                                                                                                                                                                                | CTH or RVC(40) |
| 842382      | – – Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg:                                                                                                                                                                                         | CTH or RVC(40) |
| 842389      | – – Other:                                                                                                                                                                                                                                                                 | CTH or RVC(40) |
| 842390      | – Weighing machine weights of all kinds; parts of weighing machinery:                                                                                                                                                                                                      | CTH            |
| <b>8424</b> | <b>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.</b> |                |
| 842410      | – Fire extinguishers, whether or not charged:                                                                                                                                                                                                                              | CTH or RVC(40) |
| 842420      | – Spray guns and similar appliances:                                                                                                                                                                                                                                       | CTH or RVC(40) |
| 842430      | – Steam or sand blasting machines and similar jet projecting machines                                                                                                                                                                                                      | CTH or RVC(40) |
| 842481      | – – Agricultural or horticultural:                                                                                                                                                                                                                                         | CTH or RVC(40) |
| 842489      | – – Other:                                                                                                                                                                                                                                                                 | CTH or RVC(40) |
| 842490      | – Parts:                                                                                                                                                                                                                                                                   | CTH            |
| <b>8425</b> | <b>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.</b>                                                                                                                                                                                       |                |
| 842511      | – – Powered by electric motor                                                                                                                                                                                                                                              | CTH or RVC(35) |
| 842519      | – – Other                                                                                                                                                                                                                                                                  | CTH or RVC(35) |
| 842531      | – – Powered by electric motor                                                                                                                                                                                                                                              | CTH or RVC(35) |
| 842539      | – – Other                                                                                                                                                                                                                                                                  | CTH or RVC(35) |
| 842541      | – – Built-in jacking systems of a type used in garages                                                                                                                                                                                                                     | CTH or RVC(35) |
| 842542      | – – Other jacks and hoists, hydraulic:                                                                                                                                                                                                                                     | CTH or RVC(35) |
| 842549      | – – Other:                                                                                                                                                                                                                                                                 | CTH or RVC(35) |
| <b>8426</b> | <b>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.</b>                                                                                                                                     |                |
| 842611      | – – Overhead travelling cranes on fixed support                                                                                                                                                                                                                            | CTH or RVC(35) |
| 842612      | – – Mobile lifting frames on tyres and straddle carriers                                                                                                                                                                                                                   | CTH or RVC(35) |
| 842619      | – – Other:                                                                                                                                                                                                                                                                 | CTH or RVC(35) |
| 842620      | – Tower cranes                                                                                                                                                                                                                                                             | CTH or RVC(35) |
| 842630      | – Portal or pedestal jib cranes                                                                                                                                                                                                                                            | CTH or RVC(35) |
| 842641      | – – On tyres                                                                                                                                                                                                                                                               | CTH or RVC(35) |
| 842649      | – – Other                                                                                                                                                                                                                                                                  | CTH or RVC(35) |
| 842691      | – – Designed for mounting on road vehicles                                                                                                                                                                                                                                 | CTH or RVC(35) |
| 842699      | – – Other                                                                                                                                                                                                                                                                  | CTH or RVC(35) |
| <b>8427</b> | <b>Fork-lift trucks; other works trucks fitted with lifting or handling equipment.</b>                                                                                                                                                                                     |                |
| 842710      | – Self-propelled trucks powered by an electric motor                                                                                                                                                                                                                       | CTH or RVC(40) |
| 842720      | – Other self-propelled trucks                                                                                                                                                                                                                                              | CTH or RVC(40) |
| 842790      | – Other trucks                                                                                                                                                                                                                                                             | CTH or RVC(40) |

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| <b>8428</b> | <b>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).</b>                                                                                           |                |
| 842810      | – Lifts and skip hoists:                                                                                                                                                                                          | CTH or RVC(35) |
| 842820      | – Pneumatic elevators and conveyors:                                                                                                                                                                              | CTH or RVC(35) |
| 842831      | – – Specially designed for underground use                                                                                                                                                                        | CTH or RVC(35) |
| 842832      | – – Other, bucket type:                                                                                                                                                                                           | CTH or RVC(35) |
| 842833      | – – Other, belt type:                                                                                                                                                                                             | CTH or RVC(35) |
| 842839      | – – Other:                                                                                                                                                                                                        | CTH or RVC(35) |
| 842840      | – Escalators and moving walkways                                                                                                                                                                                  | CTH or RVC(35) |
| 842860      | – Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars                                                                                                                                      | CTH or RVC(35) |
| 842890      | – Other machinery:                                                                                                                                                                                                | CTH or RVC(35) |
| <b>8429</b> | <b>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.</b>                                                   |                |
| 842911      | – – Track laying                                                                                                                                                                                                  | CTH or RVC(35) |
| 842919      | – – Other                                                                                                                                                                                                         | CTH or RVC(35) |
| 842920      | – Graders and levellers                                                                                                                                                                                           | CTH or RVC(35) |
| 842930      | – Scrapers                                                                                                                                                                                                        | CTH or RVC(35) |
| 842940      | – Tamping machines and road rollers:                                                                                                                                                                              | CTH or RVC(35) |
| 842951      | – – Front-end shovel loaders                                                                                                                                                                                      | CTH or RVC(35) |
| 842952      | – – Machinery with a 360 ° revolving superstructure                                                                                                                                                               | CTH or RVC(35) |
| 842959      | – – Other                                                                                                                                                                                                         | CTH or RVC(35) |
| <b>8430</b> | <b>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.</b> |                |
| 843010      | – Pile-drivers and pile-extractors                                                                                                                                                                                | CTH or RVC(35) |
| 843020      | – Snow-ploughs and snow-blowers                                                                                                                                                                                   | CTH or RVC(35) |
| 843031      | – – Self-propelled                                                                                                                                                                                                | CTH or RVC(35) |
| 843039      | – – Other                                                                                                                                                                                                         | CTH or RVC(35) |
| 843041      | – – Self-propelled                                                                                                                                                                                                | CTH or RVC(35) |
| 843049      | – – Other:                                                                                                                                                                                                        | CTH or RVC(35) |
| 843050      | – Other machinery, self-propelled                                                                                                                                                                                 | CTH or RVC(35) |
| 843061      | – – Tamping or compacting machinery                                                                                                                                                                               | CTH or RVC(35) |
| 843069      | – – Other                                                                                                                                                                                                         | CTH or RVC(35) |
| <b>8431</b> | <b>Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.</b>                                                                                                                |                |
| 843110      | – Of machinery of heading 84.25:                                                                                                                                                                                  | CTH or RVC(35) |
| 843120      | – Of machinery of heading 84.27                                                                                                                                                                                   | CTH or RVC(40) |
| 843131      | – – Of lifts, skip hoists or escalators:                                                                                                                                                                          | CTH or RVC(35) |
| 843139      | – – Other:                                                                                                                                                                                                        | CTH or RVC(35) |
| 843141      | – – Buckets, shovels, grabs and grips:                                                                                                                                                                            | CTH or RVC(35) |
| 843142      | – – Bulldozer or angledozer blades                                                                                                                                                                                | CTH or RVC(35) |
| 843143      | – – Parts of boring or sinking machinery of subheading 8430.41 or 8430.49                                                                                                                                         | CTH or RVC(35) |
| 843149      | – – Other:                                                                                                                                                                                                        | CTH or RVC(35) |
| <b>8432</b> | <b>Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.</b>                                                                                      |                |

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| 843210      | – Ploughs                                                                                                                                                                                                                         | CTSH or RVC(35) |
| 843221      | – – Disc harrows                                                                                                                                                                                                                  | CTSH or RVC(35) |
| 843229      | – – Other                                                                                                                                                                                                                         | CTSH or RVC(35) |
| 843230      | – Seeders, planters and transplanters:                                                                                                                                                                                            | CTSH or RVC(35) |
| 843240      | – Manure spreaders and fertiliser distributors                                                                                                                                                                                    | CTSH or RVC(35) |
| 843280      | – Other machinery:                                                                                                                                                                                                                | CTSH or RVC(35) |
| 843290      | – Parts:                                                                                                                                                                                                                          | CTSH or RVC(35) |
| <b>8433</b> | <b>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.</b>      |                 |
| 843311      | – – Powered, with the cutting device rotating in a horizontal plane                                                                                                                                                               | CTSH or RVC(35) |
| 843319      | – – Other:                                                                                                                                                                                                                        | CTSH or RVC(35) |
| 843320      | – Other mowers, including cutter bars for tractor mounting                                                                                                                                                                        | CTSH or RVC(35) |
| 843330      | – Other haymaking machinery                                                                                                                                                                                                       | CTSH or RVC(35) |
| 843340      | – Straw or fodder balers, including pick-up balers                                                                                                                                                                                | CTSH or RVC(35) |
| 843351      | – – Combine harvester-threshers                                                                                                                                                                                                   | CTSH or RVC(35) |
| 843352      | – – Other threshing machinery                                                                                                                                                                                                     | CTSH or RVC(35) |
| 843353      | – – Root or tuber harvesting machines                                                                                                                                                                                             | CTSH or RVC(35) |
| 843359      | – – Other:                                                                                                                                                                                                                        | CTSH or RVC(35) |
| 843360      | – Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:                                                                                                                                            | CTSH or RVC(35) |
| 843390      | – Parts:                                                                                                                                                                                                                          | CTSH or RVC(35) |
| <b>8434</b> | <b>Milking machines and dairy machinery.</b>                                                                                                                                                                                      |                 |
| 843410      | – Milking machines:                                                                                                                                                                                                               | CTSH or RVC(35) |
| 843420      | – Dairy machinery:                                                                                                                                                                                                                | CTSH or RVC(35) |
| 843490      | – Parts:                                                                                                                                                                                                                          | CTSH or RVC(35) |
| <b>8435</b> | <b>Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.</b>                                                                                                         |                 |
| 843510      | – Machinery                                                                                                                                                                                                                       | CTH or RVC(40)  |
| 843590      | – Parts                                                                                                                                                                                                                           | CTH             |
| <b>8436</b> | <b>Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.</b>                           |                 |
| 843610      | – Machinery for preparing animal feeding stuffs:                                                                                                                                                                                  | CTSH or RVC(40) |
| 843621      | – – Poultry incubators and brooders:                                                                                                                                                                                              | CTSH or RVC(40) |
| 843629      | – – Other:                                                                                                                                                                                                                        | CTSH or RVC(40) |
| 843680      | – Other machinery:                                                                                                                                                                                                                | CTSH or RVC(40) |
| 843691      | – – Of poultry-keeping machinery or poultry incubators and brooders                                                                                                                                                               | CTH or RVC(40)  |
| 843699      | – – Other:                                                                                                                                                                                                                        | CTH or RVC(40)  |
| <b>8437</b> | <b>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.</b> |                 |

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| 843710      | – Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables                                                                                                                                                                                                                                                             | CTSH or RVC(40) |
| 843780      | – Other machinery:                                                                                                                                                                                                                                                                                                                                 | CTSH or RVC(40) |
| 843790      | – Parts:                                                                                                                                                                                                                                                                                                                                           | CTH or RVC(40)  |
| <b>8438</b> | <b>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.</b>                                                                                                           |                 |
| 843810      | – Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products:                                                                                                                                                                                                                                                   | CTSH            |
| 843820      | – Machinery for the manufacture of confectionery, cocoa or chocolate                                                                                                                                                                                                                                                                               | CTSH            |
| 843830      | – Machinery for sugar manufacture:                                                                                                                                                                                                                                                                                                                 | CTSH            |
| 843840      | – Brewery machinery                                                                                                                                                                                                                                                                                                                                | CTSH            |
| 843850      | – Machinery for the preparation of meat or poultry:                                                                                                                                                                                                                                                                                                | CTSH            |
| 843860      | – Machinery for the preparation of fruits, nuts or vegetables:                                                                                                                                                                                                                                                                                     | CTSH            |
| 843880      | – Other machinery:                                                                                                                                                                                                                                                                                                                                 | CTSH            |
| 843890      | – Parts:                                                                                                                                                                                                                                                                                                                                           | CTH or RVC(40)  |
| <b>8439</b> | <b>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.</b>                                                                                                                                                                                                                                    |                 |
| 843910      | – Machinery for making pulp of fibrous cellulosic material                                                                                                                                                                                                                                                                                         | CTSH            |
| 843920      | – Machinery for making paper or paperboard                                                                                                                                                                                                                                                                                                         | CTSH            |
| 843930      | – Machinery for finishing paper or paperboard                                                                                                                                                                                                                                                                                                      | CTSH            |
| 843991      | – – Of machinery for making pulp of fibrous cellulosic material                                                                                                                                                                                                                                                                                    | CTH or RVC(40)  |
| 843999      | – – Other                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40)  |
| <b>8440</b> | <b>Book-binding machinery, including book-sewing machines.</b>                                                                                                                                                                                                                                                                                     |                 |
| 844010      | – Machinery:                                                                                                                                                                                                                                                                                                                                       | CTH or RVC(40)  |
| 844090      | – Parts:                                                                                                                                                                                                                                                                                                                                           | CTH             |
| <b>8441</b> | <b>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.</b>                                                                                                                                                                                                                                     |                 |
| 844110      | – Cutting machines:                                                                                                                                                                                                                                                                                                                                | CTH or RVC(40)  |
| 844120      | – Machines for making bags, sacks or envelopes                                                                                                                                                                                                                                                                                                     | CTH or RVC(40)  |
| 844130      | – Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding:                                                                                                                                                                                                                                           | CTH or RVC(40)  |
| 844140      | – Machines for moulding articles in paper pulp, paper or paperboard:                                                                                                                                                                                                                                                                               | CTH or RVC(40)  |
| 844180      | – Other machinery:                                                                                                                                                                                                                                                                                                                                 | CTH or RVC(40)  |
| 844190      | – Parts:                                                                                                                                                                                                                                                                                                                                           | CTH             |
| <b>8442</b> | <b>Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).</b> |                 |
| 844230      | – Machinery, apparatus and equipment:                                                                                                                                                                                                                                                                                                              | CTH or RVC(40)  |
| 844240      | – Parts of the foregoing machinery, apparatus or equipment:                                                                                                                                                                                                                                                                                        | CTH             |

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| 844250      | – Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)                                                                                                                         | CTH or RVC(40)  |
| <b>8443</b> | <b>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.</b>                                                      |                 |
| 844311      | – – Offset printing machinery, reel-fed                                                                                                                                                                                                                                                         | CTH or RVC(40)  |
| 844312      | – – Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)                                                                                                                             | CTH or RVC(40)  |
| 844313      | – – Other offset printing machinery                                                                                                                                                                                                                                                             | CTH or RVC(40)  |
| 844314      | – – Letterpress printing machinery, reel fed, excluding flexographic printing                                                                                                                                                                                                                   | CTH or RVC(40)  |
| 844315      | – – Letterpress printing machinery, other than reel fed, excluding flexographic printing                                                                                                                                                                                                        | CTH or RVC(40)  |
| 844316      | – – Flexographic printing machinery                                                                                                                                                                                                                                                             | CTH or RVC(40)  |
| 844317      | – – Gravure printing machinery                                                                                                                                                                                                                                                                  | CTH or RVC(40)  |
| 844319      | – – Other                                                                                                                                                                                                                                                                                       | CTH or RVC(40)  |
| 844331      | – – Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network:                                                                                                          | CTSH or RVC(35) |
| 844332      | – – Other, capable of connecting to an automatic data processing machine or to a network:                                                                                                                                                                                                       | CTSH or RVC(35) |
| 844339      | – – Other:                                                                                                                                                                                                                                                                                      | CTSH or RVC(35) |
| 844391      | – – 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)  |
| 844399      | – – Other:                                                                                                                                                                                                                                                                                      | CTH or RVC(35)  |
| 844400      | Machines for extruding, drawing, texturing or cutting man-made textile materials.                                                                                                                                                                                                               | CTH or RVC(40)  |
| <b>8445</b> | <b>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.</b> |                 |
| 844511      | – – Carding machines:                                                                                                                                                                                                                                                                           | CTH or RVC(40)  |
| 844512      | – – Combing machines:                                                                                                                                                                                                                                                                           | CTH or RVC(40)  |
| 844513      | – – Drawing or roving machines:                                                                                                                                                                                                                                                                 | CTH or RVC(40)  |
| 844519      | – – Other:                                                                                                                                                                                                                                                                                      | CTH or RVC(40)  |
| 844520      | – Textile spinning machines:                                                                                                                                                                                                                                                                    | CTH or RVC(40)  |
| 844530      | – Textile doubling or twisting machines:                                                                                                                                                                                                                                                        | CTH or RVC(40)  |
| 844540      | – Textile winding (including weft-winding) or reeling machines:                                                                                                                                                                                                                                 | CTH or RVC(40)  |
| 844590      | – Other:                                                                                                                                                                                                                                                                                        | CTH or RVC(40)  |
| <b>8446</b> | <b>Weaving machines (looms).</b>                                                                                                                                                                                                                                                                |                 |
| 844610      | – For weaving fabrics of a width not exceeding 30 cm:                                                                                                                                                                                                                                           | CTH or RVC(40)  |
| 844621      | – – Power looms                                                                                                                                                                                                                                                                                 | CTH or RVC(40)  |

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| 844629      | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                            | CTH or RVC(40) |
| 844630      | -- For weaving fabrics of a width exceeding 30 cm, shuttleless type                                                                                                                                                                                                                                                                                                                                                                                                 | CTH or RVC(40) |
| <b>8447</b> | <b>Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.</b>                                                                                                                                                                                                                                                                                                   |                |
| 844711      | -- With cylinder diameter not exceeding 165 mm:                                                                                                                                                                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 844712      | -- With cylinder diameter exceeding 165 mm:                                                                                                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40) |
| 844720      | -- Flat knitting machines; stitch-bonding machines:                                                                                                                                                                                                                                                                                                                                                                                                                 | CTH or RVC(40) |
| 844790      | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                           | CTH or RVC(40) |
| <b>8448</b> | <b>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).</b> |                |
| 844811      | -- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith:                                                                                                                                                                                                                                                                                                                                                                | CTH or RVC(40) |
| 844819      | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                           | CTH or RVC(40) |
| 844820      | -- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery                                                                                                                                                                                                                                                                                                                                                                               | CTH            |
| 844831      | -- Card clothing                                                                                                                                                                                                                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 844832      | -- Of machines for preparing textile fibres, other than card clothing                                                                                                                                                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| 844833      | -- Spindles, spindle flyers, spinning rings and ring travellers                                                                                                                                                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 844839      | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                            | CTH or RVC(40) |
| 844842      | -- Reeds for looms, healds and heald-frames                                                                                                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40) |
| 844849      | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                           | CTH or RVC(40) |
| 844851      | -- Sinkers, needles and other articles used in forming stitches                                                                                                                                                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 844859      | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                            | CTH or RVC(40) |
| 844900      | Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.                                                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| <b>8450</b> | <b>Household or laundry-type washing machines, including machines which both wash and dry.</b>                                                                                                                                                                                                                                                                                                                                                                      |                |
| 845011      | -- Fully-automatic machines:                                                                                                                                                                                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| 845012      | -- Other machines, with built-in centrifugal drier                                                                                                                                                                                                                                                                                                                                                                                                                  | CTH or RVC(40) |
| 845019      | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                           | CTH or RVC(40) |
| 845020      | -- Machines, each of a dry linen capacity exceeding 10 kg                                                                                                                                                                                                                                                                                                                                                                                                           | CTH or RVC(40) |
| 845090      | -- Parts:                                                                                                                                                                                                                                                                                                                                                                                                                                                           | CTH            |

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| <b>8451</b> | <b>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.</b> |                |
| 845110      | – Dry-cleaning machines                                                                                                                                                                                                                                                                                                                                                                                                                                                              | CTH or RVC(40) |
| 845121      | – – Each of a dry linen capacity not exceeding 10 kg                                                                                                                                                                                                                                                                                                                                                                                                                                 | CTH or RVC(40) |
| 845129      | – – Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | CTH or RVC(40) |
| 845130      | – Ironing machines and presses (including fusing presses):                                                                                                                                                                                                                                                                                                                                                                                                                           | CTH or RVC(40) |
| 845140      | – Washing, bleaching or dyeing machines                                                                                                                                                                                                                                                                                                                                                                                                                                              | CTH or RVC(40) |
| 845150      | – Machines for reeling, unreeling, folding, cutting or pinking textile fabrics                                                                                                                                                                                                                                                                                                                                                                                                       | CTH or RVC(40) |
| 845180      | – Other machinery                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 845190      | – Parts:                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | CTH            |
| <b>8452</b> | <b>Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.</b>                                                                                                                                                                                                                                                                                                                |                |
| 845210      | – Sewing machines of the household type                                                                                                                                                                                                                                                                                                                                                                                                                                              | CTH or RVC(40) |
| 845221      | – – Automatic units                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | CTH or RVC(40) |
| 845229      | – – Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | CTH or RVC(40) |
| 845230      | – Sewing machine needles                                                                                                                                                                                                                                                                                                                                                                                                                                                             | CTH or RVC(40) |
| 845290      | – Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines:                                                                                                                                                                                                                                                                                                                                                                                 | CTH or RVC(40) |
| <b>8453</b> | <b>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.</b>                                                                                                                                                                                                                                                                                             |                |
| 845310      | – Machinery for preparing, tanning or working hides, skins or leather                                                                                                                                                                                                                                                                                                                                                                                                                | CTH or RVC(40) |
| 845320      | – Machinery for making or repairing footwear:                                                                                                                                                                                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| 845380      | – Other machinery:                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 845390      | – Parts                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | CTH            |
| <b>8454</b> | <b>Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.</b>                                                                                                                                                                                                                                                                                                                                                                    |                |
| 845410      | – Converters                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40) |
| 845420      | – Ingot moulds and ladles                                                                                                                                                                                                                                                                                                                                                                                                                                                            | CTH or RVC(40) |
| 845430      | – Casting machines                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 845490      | – Parts                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | CTH            |
| <b>8455</b> | <b>Metal-rolling mills and rolls therefor.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                       |                |
| 845510      | – Tube mills                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40) |
| 845521      | – – Hot or combination hot and cold                                                                                                                                                                                                                                                                                                                                                                                                                                                  | CTH or RVC(40) |
| 845522      | – – Cold                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | CTH or RVC(40) |
| 845530      | – Rolls for rolling mills                                                                                                                                                                                                                                                                                                                                                                                                                                                            | CTH or RVC(40) |
| 845590      | – Other parts                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | CTH            |

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| <b>8456</b> | <b>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 or plasma arc processes; water-jet cutting machines.</b>                                              |                |
| 845610      | – Operated by laser or other light or photon beam processes                                                                                                                                                                                                                    | CTH or RVC(40) |
| 845620      | – Operated by ultrasonic processes                                                                                                                                                                                                                                             | CTH or RVC(40) |
| 845630      | – Operated by electro-discharge processes                                                                                                                                                                                                                                      | CTH or RVC(40) |
| 845690      | – Other:                                                                                                                                                                                                                                                                       | CTH or RVC(40) |
| <b>8457</b> | <b>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.</b>                                                                                                                                                  |                |
| 845710      | – Machining centres                                                                                                                                                                                                                                                            | CTH or RVC(40) |
| 845720      | – Unit construction machines (single station)                                                                                                                                                                                                                                  | CTH or RVC(40) |
| 845730      | – Multi-station transfer machines                                                                                                                                                                                                                                              | CTH or RVC(40) |
| <b>8458</b> | <b>Lathes (including turning centres) for removing metal.</b>                                                                                                                                                                                                                  |                |
| 845811      | – – Numerically controlled                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 845819      | – – Other:                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 845891      | – – Numerically controlled                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 845899      | – – Other:                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| <b>8459</b> | <b>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.</b>                                                                            |                |
| 845910      | – Way-type unit head machines:                                                                                                                                                                                                                                                 | CTH or RVC(40) |
| 845921      | – – Numerically controlled                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 845929      | – – Other:                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 845931      | – – Numerically controlled                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 845939      | – – Other:                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 845940      | – Other boring machines:                                                                                                                                                                                                                                                       | CTH or RVC(40) |
| 845951      | – – Numerically controlled                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 845959      | – – Other                                                                                                                                                                                                                                                                      | CTH or RVC(40) |
| 845961      | – – Numerically controlled                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 845969      | – – Other:                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 845970      | – Other threading or tapping machines:                                                                                                                                                                                                                                         | CTH or RVC(40) |
| <b>8460</b> | <b>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.</b> |                |
| 846011      | – – Numerically controlled                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 846019      | – – Other:                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 846021      | – – Numerically controlled                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 846029      | – – Other:                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 846031      | – – Numerically controlled:                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 846039      | – – Other:                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 846040      | – Honing or lapping machines:                                                                                                                                                                                                                                                  | CTH or RVC(40) |
| 846090      | – Other:                                                                                                                                                                                                                                                                       | CTH or RVC(40) |

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| <b>8461</b> | <b>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.</b>                                                                   |                |
| 846120      | – Shaping or slotting machines:                                                                                                                                                                                                                                                                         | CTH or RVC(40) |
| 846130      | – Broaching machines:                                                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 846140      | – Gear cutting, gear grinding or gear finishing machines:                                                                                                                                                                                                                                               | CTH or RVC(40) |
| 846150      | – Sawing or cutting-off machines:                                                                                                                                                                                                                                                                       | CTH or RVC(40) |
| 846190      | – Other:                                                                                                                                                                                                                                                                                                | CTH or RVC(40) |
| <b>8462</b> | <b>Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.</b> |                |
| 846210      | – Forging or die-stamping machines (including presses) and hammers:                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 846221      | – – Numerically controlled                                                                                                                                                                                                                                                                              | CTH or RVC(40) |
| 846229      | – – Other:                                                                                                                                                                                                                                                                                              | CTH or RVC(40) |
| 846231      | – – Numerically controlled                                                                                                                                                                                                                                                                              | CTH or RVC(40) |
| 846239      | – – Other:                                                                                                                                                                                                                                                                                              | CTH or RVC(40) |
| 846241      | – – Numerically controlled                                                                                                                                                                                                                                                                              | CTH or RVC(40) |
| 846249      | – – Other:                                                                                                                                                                                                                                                                                              | CTH or RVC(40) |
| 846291      | – – Hydraulic presses                                                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 846299      | – – Other:                                                                                                                                                                                                                                                                                              | CTH or RVC(40) |
| <b>8463</b> | <b>Other machine-tools for working metal or cermets, without removing material.</b>                                                                                                                                                                                                                     |                |
| 846310      | – Draw-benches for bars, tubes, profiles, wire or the like:                                                                                                                                                                                                                                             | CTH or RVC(40) |
| 846320      | – Thread rolling machines:                                                                                                                                                                                                                                                                              | CTH or RVC(40) |
| 846330      | – Machines for working wire:                                                                                                                                                                                                                                                                            | CTH or RVC(40) |
| 846390      | – Other:                                                                                                                                                                                                                                                                                                | CTH or RVC(40) |
| <b>8464</b> | <b>Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.</b>                                                                                                                                                                        |                |
| 846410      | – Sawing machines:                                                                                                                                                                                                                                                                                      | CTH or RVC(40) |
| 846420      | – Grinding or polishing machines:                                                                                                                                                                                                                                                                       | CTH or RVC(40) |
| 846490      | – Other:                                                                                                                                                                                                                                                                                                | CTH or RVC(40) |
| <b>8465</b> | <b>Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.</b>                                                                                                                    |                |
| 846510      | – Machines which can carry out different types of machining operations without tool change between such operations                                                                                                                                                                                      | CTH or RVC(40) |
| 846591      | – – Sawing machines:                                                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 846592      | – – Planing, milling or moulding (by cutting) machines:                                                                                                                                                                                                                                                 | CTH or RVC(40) |
| 846593      | – – Grinding, sanding or polishing machines:                                                                                                                                                                                                                                                            | CTH or RVC(40) |
| 846594      | – – Bending or assembling machines:                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 846595      | – – Drilling or morticing machines:                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 846596      | – – Splitting, slicing or paring machines:                                                                                                                                                                                                                                                              | CTH or RVC(40) |
| 846599      | – – Other:                                                                                                                                                                                                                                                                                              | CTH or RVC(40) |

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| <b>8466</b> | <b>Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.</b> |                 |
| 846610      | – Tool holders and self-opening dieheads:                                                                                                                                                                                                                                                           | CTH or RVC(40)  |
| 846620      | – Work holders:                                                                                                                                                                                                                                                                                     | CTH or RVC(40)  |
| 846630      | – Dividing heads and other special attachments for machine-tools:                                                                                                                                                                                                                                   | CTH or RVC(40)  |
| 846691      | – – For machines of heading 84.64                                                                                                                                                                                                                                                                   | CTH or RVC(40)  |
| 846692      | – – For machines of heading 84.65:                                                                                                                                                                                                                                                                  | CTH or RVC(40)  |
| 846693      | – – For machines of headings 84.56 to 84.61:                                                                                                                                                                                                                                                        | CTH or RVC(40)  |
| 846694      | – – For machines of heading 84.62 or 84.63:                                                                                                                                                                                                                                                         | CTH or RVC(40)  |
| <b>8467</b> | <b>Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.</b>                                                                                                                                                                                   |                 |
| 846711      | – – Rotary type (including combined rotary-percussion)                                                                                                                                                                                                                                              | CTH or RVC(40)  |
| 846719      | – – Other                                                                                                                                                                                                                                                                                           | CTH or RVC(40)  |
| 846721      | – – Drills of all kinds                                                                                                                                                                                                                                                                             | CTH or RVC(40)  |
| 846722      | – – Saws                                                                                                                                                                                                                                                                                            | CTH or RVC(40)  |
| 846729      | – – Other                                                                                                                                                                                                                                                                                           | CTH or RVC(40)  |
| 846781      | – – Chain saws                                                                                                                                                                                                                                                                                      | CTH or RVC(40)  |
| 846789      | – – Other                                                                                                                                                                                                                                                                                           | CTH or RVC(40)  |
| 846791      | – – Of chain saws:                                                                                                                                                                                                                                                                                  | CTH or RVC(40)  |
| 846792      | – – Of pneumatic tools                                                                                                                                                                                                                                                                              | CTH or RVC(40)  |
| 846799      | – – Other:                                                                                                                                                                                                                                                                                          | CTH or RVC(40)  |
| <b>8468</b> | <b>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.</b>                                                                                                     |                 |
| 846810      | – Hand-held blow pipes                                                                                                                                                                                                                                                                              | CTH or RVC(40)  |
| 846820      | – Other gas-operated machinery and apparatus:                                                                                                                                                                                                                                                       | CTH or RVC(40)  |
| 846880      | – Other machinery and apparatus                                                                                                                                                                                                                                                                     | CTH or RVC(40)  |
| 846890      | – Parts:                                                                                                                                                                                                                                                                                            | CTH             |
| 846900      | Typewriters other than printers of headings 84.43; word-processing machines.                                                                                                                                                                                                                        | CTH or RVC(35)  |
| <b>8470</b> | <b>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.</b>                       |                 |
| 847010      | – Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions                                                                                                           | CTSH or RVC(35) |
| 847021      | – – Incorporating a printing device                                                                                                                                                                                                                                                                 | CTSH or RVC(35) |
| 847029      | – – Other                                                                                                                                                                                                                                                                                           | CTSH or RVC(35) |
| 847030      | – Other calculating machines                                                                                                                                                                                                                                                                        | CTSH or RVC(35) |
| 847050      | – Cash registers                                                                                                                                                                                                                                                                                    | CTSH or RVC(35) |
| 847090      | – Other:                                                                                                                                                                                                                                                                                            | CTSH or RVC(35) |

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| <b>8471</b> | <b>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.</b>                                                                                                                                                                                            |                 |
| 847130      | – Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:                                                                                                                                                                                                                                                                      | CTSH or RVC(35) |
| 847141      | – – Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined:                                                                                                                                                                                                                                                                                                  | CTSH or RVC(35) |
| 847149      | – – Other, presented in the form of systems:                                                                                                                                                                                                                                                                                                                                                                                  | CTSH or RVC(35) |
| 847150      | – Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units:                                                                                                                                                                                                                      | CTSH or RVC(35) |
| 847160      | – Input or output units, whether or not containing storage units in the same housing:                                                                                                                                                                                                                                                                                                                                         | CTSH or RVC(35) |
| 847170      | – Storage units:                                                                                                                                                                                                                                                                                                                                                                                                              | CTSH or RVC(35) |
| 847180      | – Other units of automatic data processing machines:                                                                                                                                                                                                                                                                                                                                                                          | CTSH or RVC(35) |
| 847190      | – Other:                                                                                                                                                                                                                                                                                                                                                                                                                      | CTSH or RVC(35) |
| <b>8472</b> | <b>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).</b>                                                                                                                                                          |                 |
| 847210      | – Duplicating machines:                                                                                                                                                                                                                                                                                                                                                                                                       | CTH or RVC(35)  |
| 847230      | – Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps:                                                                                                                                                                                                                                     | CTH or RVC(35)  |
| 847290      | – Other:                                                                                                                                                                                                                                                                                                                                                                                                                      | CTH or RVC(35)  |
| <b>8473</b> | <b>Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.</b>                                                                                                                                                                                                                                                                |                 |
| 847310      | – Parts and accessories of the machines of heading 84.69:                                                                                                                                                                                                                                                                                                                                                                     | CTH or RVC(35)  |
| 847321      | – – Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(35)  |
| 847329      | – – Other                                                                                                                                                                                                                                                                                                                                                                                                                     | CTH or RVC(35)  |
| 847330      | – Parts and accessories of the machines of heading 84.71:                                                                                                                                                                                                                                                                                                                                                                     | CTH or RVC(35)  |
| 847340      | – Parts and accessories of the machines of heading 84.72:                                                                                                                                                                                                                                                                                                                                                                     | CTH or RVC(35)  |
| 847350      | – Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72:                                                                                                                                                                                                                                                                                                                 | CTH or RVC(35)  |
| <b>8474</b> | <b>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.</b> |                 |

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| 847410      | – Sorting, screening, separating or washing machines:                                                                                                                          | CTSH or RVC(35) |
| 847420      | – Crushing or grinding machines:                                                                                                                                               | CTSH or RVC(35) |
| 847431      | – – Concrete or mortar mixers:                                                                                                                                                 | CTSH or RVC(35) |
| 847432      | – – Machines for mixing mineral substances with bitumen:                                                                                                                       | CTSH or RVC(35) |
| 847439      | – – Other:                                                                                                                                                                     | CTSH or RVC(35) |
| 847480      | – Other machinery:                                                                                                                                                             | CTSH or RVC(35) |
| 847490      | – Parts:                                                                                                                                                                       | CTSH or RVC(35) |
| <b>8475</b> | <b>Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.</b> |                 |
| 847510      | – Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes:                                                                     | CTH or RVC(40)  |
| 847521      | – – Machines for making optical fibres and preforms thereof                                                                                                                    | CTH or RVC(40)  |
| 847529      | – – Other                                                                                                                                                                      | CTH or RVC(40)  |
| 847590      | – Parts:                                                                                                                                                                       | CTH             |
| <b>8476</b> | <b>Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.</b>                                 |                 |
| 847621      | – – Incorporating heating or refrigerating devices                                                                                                                             | CTH or RVC(40)  |
| 847629      | – – Other                                                                                                                                                                      | CTH or RVC(40)  |
| 847681      | – – Incorporating heating or refrigerating devices                                                                                                                             | CTH or RVC(40)  |
| 847689      | – – Other                                                                                                                                                                      | CTH or RVC(40)  |
| 847690      | – Parts                                                                                                                                                                        | CTH             |
| <b>8477</b> | <b>Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.</b>                  |                 |
| 847710      | – Injection-moulding machines:                                                                                                                                                 | CTH or RVC(40)  |
| 847720      | – Extruders:                                                                                                                                                                   | CTH or RVC(40)  |
| 847730      | – Blow moulding machines                                                                                                                                                       | CTH or RVC(40)  |
| 847740      | – Vacuum moulding machines and other thermoforming machines:                                                                                                                   | CTH or RVC(40)  |
| 847751      | – – For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes                                                                                | CTH or RVC(40)  |
| 847759      | – – Other:                                                                                                                                                                     | CTH or RVC(40)  |
| 847780      | – Other machinery:                                                                                                                                                             | CTH or RVC(40)  |
| 847790      | – Parts:                                                                                                                                                                       | CTH or RVC(40)  |
| <b>8478</b> | <b>Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.</b>                                                                      |                 |
| 847810      | – Machinery:                                                                                                                                                                   | CTH or RVC(40)  |
| 847890      | – Parts:                                                                                                                                                                       | CTH             |
| <b>8479</b> | <b>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.</b>                                                    |                 |
| 847910      | – Machinery for public works, building or the like:                                                                                                                            | CTSH or RVC(35) |
| 847920      | – Machinery for the extraction or preparation of animal or fixed vegetable fats or oils:                                                                                       | CTH or RVC(40)  |
| 847930      | – Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork:                     | CTH or RVC(40)  |

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| 847940      | – Rope or cable-making machines:                                                                                                                                                                                                                                                                                                                 | CTH or RVC(40) |
| 847950      | – Industrial robots, not elsewhere specified or included                                                                                                                                                                                                                                                                                         | CTH or RVC(40) |
| 847960      | – Evaporative air coolers                                                                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| 847971      | – – Of a kind used in airports                                                                                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 847979      | – – Other                                                                                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| 847981      | – – For treating metal, including electric wire coil-winders:                                                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 847982      | – – Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines:                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 847989      | – – Other:                                                                                                                                                                                                                                                                                                                                       | CTH or RVC(40) |
| 847990      | – Parts:                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40) |
| <b>8480</b> | <b>Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.</b>                                                                                                                                                               |                |
| 848010      | – Moulding boxes for metal foundry                                                                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| 848020      | – Mould bases                                                                                                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 848030      | – Moulding patterns:                                                                                                                                                                                                                                                                                                                             | CTH or RVC(40) |
| 848041      | – – Injection or compression types                                                                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| 848049      | – – Other                                                                                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| 848050      | – Moulds for glass                                                                                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| 848060      | – Moulds for mineral materials                                                                                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 848071      | – – Injection or compression types:                                                                                                                                                                                                                                                                                                              | CTH or RVC(40) |
| 848079      | – – Other:                                                                                                                                                                                                                                                                                                                                       | CTH or RVC(40) |
| <b>8481</b> | <b>Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.</b>                                                                                                                                                                  |                |
| 848110      | – Pressure-reducing valves:                                                                                                                                                                                                                                                                                                                      | CTSH           |
| 848120      | – Valves for oleohydraulic or pneumatic transmissions:                                                                                                                                                                                                                                                                                           | CTSH           |
| 848130      | – Check (nonreturn) valves:                                                                                                                                                                                                                                                                                                                      | CTSH           |
| 848140      | – Safety or relief valves:                                                                                                                                                                                                                                                                                                                       | CTSH           |
| 848180      | – Other appliances:                                                                                                                                                                                                                                                                                                                              | CTSH           |
| 848190      | – Parts:                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40) |
| <b>8482</b> | <b>Ball or roller bearings.</b>                                                                                                                                                                                                                                                                                                                  |                |
| 848210      | – Ball bearings                                                                                                                                                                                                                                                                                                                                  | CTH or RVC(40) |
| 848220      | – Tapered roller bearings, including cone and tapered roller assemblies                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| 848230      | – Spherical roller bearings                                                                                                                                                                                                                                                                                                                      | CTH or RVC(40) |
| 848240      | – Needle roller bearings                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40) |
| 848250      | – Other cylindrical roller bearings                                                                                                                                                                                                                                                                                                              | CTH or RVC(40) |
| 848280      | – Other, including combined ball/roller bearings                                                                                                                                                                                                                                                                                                 | CTH or RVC(40) |
| 848291      | – – Balls, needles and rollers                                                                                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 848299      | – – Other                                                                                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| <b>8483</b> | <b>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).</b> |                |
| 848310      | – Transmission shafts (including cam shafts and crank shafts) and cranks:                                                                                                                                                                                                                                                                        | CTSH           |

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| 848320      | – Bearing housings, incorporating ball or roller bearings:                                                                                                                                                                                                                                     | CTSH            |
| 848330      | – Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:                                                                                                                                                                                                           | CTSH            |
| 848340      | – Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:                                                                                 | CTSH            |
| 848350      | – Flywheels and pulleys, including pulley blocks                                                                                                                                                                                                                                               | CTSH            |
| 848360      | – Clutches and shaft couplings (including universal joints)                                                                                                                                                                                                                                    | CTSH            |
| 848390      | – Toothed wheels, chain sprockets and other transmission elements presented separately; parts                                                                                                                                                                                                  | CTH or RVC(40)  |
| <b>8484</b> | <b>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.</b>                          |                 |
| 848410      | – Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal                                                                                                                                                                                  | CTH or RVC(40)  |
| 848420      | – Mechanical seals                                                                                                                                                                                                                                                                             | CTH or RVC(40)  |
| 848490      | – Other                                                                                                                                                                                                                                                                                        | CTH or RVC(40)  |
| <b>8486</b> | <b>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.</b> |                 |
| 848610      | – Machines and apparatus for the manufacture of boules or wafers:                                                                                                                                                                                                                              | CTSH or RVC(35) |
| 848620      | – Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:                                                                                                                                                                                    | CTSH or RVC(35) |
| 848630      | – Machines and apparatus for the manufacture of flat panel displays:                                                                                                                                                                                                                           | CTSH or RVC(35) |
| 848640      | – Machines and apparatus specified in Note 9 (C) to this Chapter:                                                                                                                                                                                                                              | CTSH or RVC(35) |
| 848690      | – Parts and accessories:                                                                                                                                                                                                                                                                       | CTSH or RVC(35) |
| <b>8487</b> | <b>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.</b>                                                                                                                   |                 |
| 848710      | – Ships' or boats' propellers and blades therefor                                                                                                                                                                                                                                              | CTSH or RVC(35) |
| 848790      | – Other                                                                                                                                                                                                                                                                                        | CTH or RVC(40)  |
| <b>85</b>   | <b>CHAPTER 85<br/>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</b>                                                                                  |                 |
| <b>8501</b> | <b>Electric motors and generators (excluding generating sets).</b>                                                                                                                                                                                                                             |                 |
| 850110      | – Motors of an output not exceeding 37.5 W:                                                                                                                                                                                                                                                    | CTH or RVC(40)  |
| 850120      | – Universal AC/DC motors of an output exceeding 37.5 W:                                                                                                                                                                                                                                        | CTH or RVC(40)  |
| 850131      | – – Of an output not exceeding 750 W:                                                                                                                                                                                                                                                          | CTH or RVC(40)  |
| 850132      | – – Of an output exceeding 750 W but not exceeding 75 kW:                                                                                                                                                                                                                                      | CTH or RVC(40)  |

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| 850133      | -- Of an output exceeding 75 kW but not exceeding 375 kW                                                                                                                                                                                                                           | CTH or RVC(40) |
| 850134      | -- Of an output exceeding 375 kW                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 850140      | - Other AC motors, single-phase:                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 850151      | -- Of an output not exceeding 750 W:                                                                                                                                                                                                                                               | CTH or RVC(40) |
| 850152      | -- Of an output exceeding 750 W but not exceeding 75 kW:                                                                                                                                                                                                                           | CTH or RVC(40) |
| 850153      | -- Of an output exceeding 75 kW                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 850161      | -- Of an output not exceeding 75 kVA:                                                                                                                                                                                                                                              | CTH or RVC(40) |
| 850162      | -- Of an output exceeding 75 kVA but not exceeding 375 kVA:                                                                                                                                                                                                                        | CTH or RVC(40) |
| 850163      | -- Of an output exceeding 375 kVA but not exceeding 750 kVA                                                                                                                                                                                                                        | CTH or RVC(40) |
| 850164      | -- Of an output exceeding 750 kVA                                                                                                                                                                                                                                                  | CTH or RVC(40) |
| <b>8502</b> | <b>Electric generating sets and rotary converters.</b>                                                                                                                                                                                                                             |                |
| 850211      | -- Of an output not exceeding 75 kVA                                                                                                                                                                                                                                               | CTH or RVC(40) |
| 850212      | -- Of an output exceeding 75 kVA but not exceeding 375 kVA:                                                                                                                                                                                                                        | CTH or RVC(40) |
| 850213      | -- Of an output exceeding 375 kVA:                                                                                                                                                                                                                                                 | CTH or RVC(40) |
| 850220      | - Generating sets with spark-ignition internal combustion piston engines:                                                                                                                                                                                                          | CTH or RVC(40) |
| 850231      | -- Wind-powered:                                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 850239      | -- Other:                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| 850240      | - Electric rotary converters                                                                                                                                                                                                                                                       | CTH or RVC(40) |
| 850300      | Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.                                                                                                                                                                                          | CTH or RVC(40) |
| <b>8504</b> | <b>Electrical transformers, static converters (for example, rectifiers) and inductors.</b>                                                                                                                                                                                         |                |
| 850410      | - Ballasts for discharge lamps or tubes                                                                                                                                                                                                                                            | CTSH           |
| 850421      | -- Having a power handling capacity not exceeding 650 kVA:                                                                                                                                                                                                                         | CTSH           |
| 850422      | -- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA:                                                                                                                                                                                                | CTSH           |
| 850423      | -- Having a power handling capacity exceeding 10,000 kVA:                                                                                                                                                                                                                          | CTSH           |
| 850431      | -- Having a power handling capacity not exceeding 1 kVA:                                                                                                                                                                                                                           | CTSH           |
| 850432      | -- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA:                                                                                                                                                                                                      | CTSH           |
| 850433      | -- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA:                                                                                                                                                                                                    | CTSH           |
| 850434      | -- Having a power handling capacity exceeding 500 kVA:                                                                                                                                                                                                                             | CTSH           |
| 850440      | - Static converters:                                                                                                                                                                                                                                                               | CTSH           |
| 850450      | - Other inductors:                                                                                                                                                                                                                                                                 | CTSH           |
| 850490      | - Parts:                                                                                                                                                                                                                                                                           | CTH or RVC(40) |
| <b>8505</b> | <b>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.</b> |                |
| 850511      | -- Of metal                                                                                                                                                                                                                                                                        | CTSH           |
| 850519      | -- Other                                                                                                                                                                                                                                                                           | CTSH           |
| 850520      | - Electro-magnetic couplings, clutches and brakes                                                                                                                                                                                                                                  | CTSH           |

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| 850590      | – Other, including parts                                                                                                                                                                                                                                                                                                                                              | CTH or RVC(40) |
| <b>8506</b> | <b>Primary cells and primary batteries.</b>                                                                                                                                                                                                                                                                                                                           |                |
| 850610      | – Manganese dioxide:                                                                                                                                                                                                                                                                                                                                                  | CTH or RVC(40) |
| 850630      | – Mercuric oxide                                                                                                                                                                                                                                                                                                                                                      | CTH or RVC(40) |
| 850640      | – Silver oxide                                                                                                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| 850650      | – Lithium                                                                                                                                                                                                                                                                                                                                                             | CTH or RVC(40) |
| 850660      | – Air-zinc:                                                                                                                                                                                                                                                                                                                                                           | CTH or RVC(40) |
| 850680      | – Other primary cells and primary batteries:                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| 850690      | – Parts                                                                                                                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| <b>8507</b> | <b>Electric accumulators, including separators therefor, whether or not rectangular (including square).</b>                                                                                                                                                                                                                                                           |                |
| 850710      | – Lead-acid, of a kind used for starting piston engines:                                                                                                                                                                                                                                                                                                              | CTH or RVC(40) |
| 850720      | – Other lead-acid accumulators:                                                                                                                                                                                                                                                                                                                                       | CTH or RVC(40) |
| 850730      | – Nickel-cadmium:                                                                                                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 850740      | – Nickel-iron:                                                                                                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| 850750      | – Nickel-metal hydride                                                                                                                                                                                                                                                                                                                                                | CTH or RVC(40) |
| 850760      | – Lithium-ion:                                                                                                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| 850780      | – Other accumulators:                                                                                                                                                                                                                                                                                                                                                 | CTH or RVC(40) |
| 850790      | – Parts:                                                                                                                                                                                                                                                                                                                                                              | CTH or RVC(40) |
| <b>8508</b> | <b>Vacuum cleaners.</b>                                                                                                                                                                                                                                                                                                                                               |                |
| 850811      | – – Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l                                                                                                                                                                                                                                                            | CTH or RVC(40) |
| 850819      | – – Other:                                                                                                                                                                                                                                                                                                                                                            | CTH or RVC(40) |
| 850860      | – Other vacuum cleaners                                                                                                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| 850870      | – Parts:                                                                                                                                                                                                                                                                                                                                                              | CTH            |
| <b>8509</b> | <b>Electro-mechanical domestic appliances, with self contained electric motor, other than vacuum cleaners of heading 85.08.</b>                                                                                                                                                                                                                                       |                |
| 850940      | – Food grinders and mixers; fruit or vegetable juice extractors:                                                                                                                                                                                                                                                                                                      | CTH or RVC(40) |
| 850980      | – Other appliances:                                                                                                                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 850990      | – Parts:                                                                                                                                                                                                                                                                                                                                                              | CTH            |
| <b>8510</b> | <b>Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.</b>                                                                                                                                                                                                                                                                       |                |
| 851010      | – Shavers                                                                                                                                                                                                                                                                                                                                                             | CTH or RVC(40) |
| 851020      | – Hair clippers                                                                                                                                                                                                                                                                                                                                                       | CTH or RVC(40) |
| 851030      | – Hair-removing appliances                                                                                                                                                                                                                                                                                                                                            | CTH or RVC(40) |
| 851090      | – Parts                                                                                                                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| <b>8511</b> | <b>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.</b> |                |
| 851110      | – Sparking plugs:                                                                                                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 851120      | – Ignition magnetos; magneto-dynamos; magnetic flywheels:                                                                                                                                                                                                                                                                                                             | CTH or RVC(40) |
| 851130      | – Distributors; ignition coils:                                                                                                                                                                                                                                                                                                                                       | CTH or RVC(40) |

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| 851140      | – Starter motors and dual purpose starter-generators:                                                                                                                                                                                                                                                             | CTH or RVC(40) |
| 851150      | – Other generators:                                                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| 851180      | – Other equipment:                                                                                                                                                                                                                                                                                                | CTH or RVC(40) |
| 851190      | – Parts:                                                                                                                                                                                                                                                                                                          | CTH            |
| <b>8512</b> | <b>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.</b>                                                                                                                               |                |
| 851210      | – Lighting or visual signalling equipment of a kind used on bicycles                                                                                                                                                                                                                                              | CTH or RVC(40) |
| 851220      | – Other lighting or visual signalling equipment:                                                                                                                                                                                                                                                                  | CTH or RVC(40) |
| 851230      | – Sound signalling equipment:                                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 851240      | – Windscreen wipers, defrosters and demisters                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 851290      | – Parts:                                                                                                                                                                                                                                                                                                          | CTH            |
| <b>8513</b> | <b>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.</b>                                                                                                                           |                |
| 851310      | – Lamps:                                                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| 851390      | – Parts:                                                                                                                                                                                                                                                                                                          | CTH            |
| <b>8514</b> | <b>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.</b>                                                                          |                |
| 851410      | – Resistance heated furnaces and ovens                                                                                                                                                                                                                                                                            | CTH or RVC(40) |
| 851420      | – Furnaces and ovens functioning by induction or dielectric loss:                                                                                                                                                                                                                                                 | CTH or RVC(40) |
| 851430      | – Other furnaces and ovens:                                                                                                                                                                                                                                                                                       | CTH or RVC(35) |
| 851440      | – Other equipment for the heat treatment of materials by induction or dielectric loss                                                                                                                                                                                                                             | CTH or RVC(40) |
| 851490      | – Parts:                                                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| <b>8515</b> | <b>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.</b> |                |
| 851511      | – – Soldering irons and guns                                                                                                                                                                                                                                                                                      | CTH or RVC(40) |
| 851519      | – – Other:                                                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| 851521      | – – Fully or partly automatic                                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 851529      | – – Other                                                                                                                                                                                                                                                                                                         | CTH or RVC(40) |
| 851531      | – – Fully or partly automatic:                                                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 851539      | – – Other:                                                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| 851580      | – Other machines and apparatus:                                                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 851590      | – Parts:                                                                                                                                                                                                                                                                                                          | CTH or RVC(40) |

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| <b>8516</b> | <b>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.</b> |                |
| 851610      | – Electric instantaneous or storage water heaters and immersion heaters:                                                                                                                                                                                                                                                                                                                                                           | CTH or RVC(40) |
| 851621      | – – Storage heating radiators                                                                                                                                                                                                                                                                                                                                                                                                      | CTH or RVC(40) |
| 851629      | – – Other                                                                                                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| 851631      | – – Hair dryers                                                                                                                                                                                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 851632      | – – Other hair-dressing apparatus                                                                                                                                                                                                                                                                                                                                                                                                  | CTH or RVC(40) |
| 851633      | – – Hand-drying apparatus                                                                                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| 851640      | – Electric smoothing irons:                                                                                                                                                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| 851650      | – Microwave ovens                                                                                                                                                                                                                                                                                                                                                                                                                  | CTH or RVC(40) |
| 851660      | – Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:                                                                                                                                                                                                                                                                                                                                                      | CTH or RVC(40) |
| 851671      | – – Coffee or tea makers                                                                                                                                                                                                                                                                                                                                                                                                           | CTH or RVC(40) |
| 851672      | – – Toasters                                                                                                                                                                                                                                                                                                                                                                                                                       | CTH or RVC(40) |
| 851679      | – – Other:                                                                                                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40) |
| 851680      | – Electric heating resistors:                                                                                                                                                                                                                                                                                                                                                                                                      | CTH or RVC(40) |
| 851690      | – Parts:                                                                                                                                                                                                                                                                                                                                                                                                                           | CTH or RVC(40) |
| <b>8517</b> | <b>Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.</b>                                           |                |
| 851711      | – – Line telephone sets with cordless handsets                                                                                                                                                                                                                                                                                                                                                                                     | CTH or RVC(35) |
| 851712      | – – Telephones for cellular networks or for other wireless networks                                                                                                                                                                                                                                                                                                                                                                | CTH or RVC(35) |
| 851718      | – – Other                                                                                                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(35) |
| 851761      | – – Base stations                                                                                                                                                                                                                                                                                                                                                                                                                  | CTH or RVC(35) |
| 851762      | – – Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching or routing apparatus:                                                                                                                                                                                                                                                                              | CTH or RVC(35) |
| 851769      | – – Other                                                                                                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(35) |
| 851770      | – Parts:                                                                                                                                                                                                                                                                                                                                                                                                                           | CTH or RVC(35) |
| <b>8518</b> | <b>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.</b>                                                                                                                       |                |
| 851810      | – Microphones and stands therefor:                                                                                                                                                                                                                                                                                                                                                                                                 | CTH or RVC(40) |
| 851821      | – – Single loudspeakers, mounted in their enclosures:                                                                                                                                                                                                                                                                                                                                                                              | CTH or RVC(40) |

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| 851822      | – – Multiple loudspeakers, mounted in the same enclosure:                                                                                                                                                                                                                 | CTH or RVC(40)  |
| 851829      | – – Other:                                                                                                                                                                                                                                                                | CTH or RVC(40)  |
| 851830      | – Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers:                                                                                                                                  | CTH or RVC(40)  |
| 851840      | – Audio-frequency electric amplifiers:                                                                                                                                                                                                                                    | CTH or RVC(40)  |
| 851850      | – Electric sound amplifier sets:                                                                                                                                                                                                                                          | CTH or RVC(40)  |
| 851890      | – Parts:                                                                                                                                                                                                                                                                  | CTH or RVC(40)  |
| <b>8519</b> | <b>Sound recording or reproducing apparatus.</b>                                                                                                                                                                                                                          |                 |
| 851920      | – Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment:                                                                                                                                                                                | CTH or RVC(40)  |
| 851930      | – Turntables (record-decks)                                                                                                                                                                                                                                               | CTH or RVC(40)  |
| 851950      | – Telephone answering machines                                                                                                                                                                                                                                            | CTSH or RVC(35) |
| 851981      | – – Using magnetic, optical or semiconductor media:                                                                                                                                                                                                                       | CTH or RVC(40)  |
| 851989      | – – Other:                                                                                                                                                                                                                                                                | CTH or RVC(40)  |
| <b>8521</b> | <b>Video recording or reproducing apparatus, whether or not incorporating a video tuner.</b>                                                                                                                                                                              |                 |
| 852110      | – Magnetic tape-type:                                                                                                                                                                                                                                                     | CTH or RVC(40)  |
| 852190      | – Other:                                                                                                                                                                                                                                                                  | CTH or RVC(40)  |
| <b>8522</b> | <b>Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.</b>                                                                                                                                                        |                 |
| 852210      | – Pick-up cartridges                                                                                                                                                                                                                                                      | CTH or RVC(40)  |
| 852290      | – Other:                                                                                                                                                                                                                                                                  | CTH or RVC(40)  |
| <b>8523</b> | <b>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.</b> |                 |
| 852321      | – – Cards incorporating a magnetic stripe:                                                                                                                                                                                                                                | CTSH or RVC(35) |
| 852329      | – – Other:                                                                                                                                                                                                                                                                | CTSH or RVC(35) |
| 852341      | – – Unrecorded:                                                                                                                                                                                                                                                           | CTSH or RVC(35) |
| 852349      | – – Other:                                                                                                                                                                                                                                                                | CTSH or RVC(35) |
| 852351      | – – Solid-state non-volatile storage devices:                                                                                                                                                                                                                             | CTSH or RVC(35) |
| 852352      | – – “Smart cards”                                                                                                                                                                                                                                                         | CTSH or RVC(35) |
| 852359      | – – Other:                                                                                                                                                                                                                                                                | CTSH or RVC(35) |
| 852380      | – Other:                                                                                                                                                                                                                                                                  | CTSH or RVC(35) |
| <b>8525</b> | <b>Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.</b>                                         |                 |
| 852550      | – Transmission apparatus                                                                                                                                                                                                                                                  | CTSH or RVC(35) |
| 852560      | – Transmission apparatus incorporating reception apparatus                                                                                                                                                                                                                | CTSH or RVC(35) |
| 852580      | – Television cameras, digital cameras and video camera recorders:                                                                                                                                                                                                         | CTH or RVC(40)  |
| <b>8526</b> | <b>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.</b>                                                                                                                                                                              |                 |
| 852610      | – Radar apparatus:                                                                                                                                                                                                                                                        | CTSH or RVC(35) |
| 852691      | – – Radio navigational aid apparatus:                                                                                                                                                                                                                                     | CTSH or RVC(35) |
| 852692      | – – Radio remote control apparatus                                                                                                                                                                                                                                        | CTH or RVC(40)  |

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| <b>8527</b> | <b>Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.</b>                                                                         |                |
| 852712      | -- Pocket-size radio cassette-players                                                                                                                                                                                              | CTH or RVC(40) |
| 852713      | -- Other apparatus combined with sound recording or reproducing apparatus:                                                                                                                                                         | CTH or RVC(40) |
| 852719      | -- Other:                                                                                                                                                                                                                          | CTH or RVC(40) |
| 852721      | -- Combined with sound recording or reproducing apparatus                                                                                                                                                                          | CTH or RVC(40) |
| 852729      | -- Other                                                                                                                                                                                                                           | CTH or RVC(40) |
| 852791      | -- Combined with sound recording or reproducing apparatus:                                                                                                                                                                         | CTH or RVC(40) |
| 852792      | -- Not combined with sound recording or reproducing apparatus but combined with a clock:                                                                                                                                           | CTH or RVC(40) |
| 852799      | -- Other:                                                                                                                                                                                                                          | CTH or RVC(40) |
| <b>8528</b> | <b>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.</b> |                |
| 852841      | -- Of a kind solely or principally used in an automatic data processing system of heading 84.71:                                                                                                                                   | CTH or RVC(35) |
| 852849      | -- Other:                                                                                                                                                                                                                          | CTH or RVC(40) |
| 852851      | -- Of a kind solely or principally used in an automatic data processing system of heading 84.71:                                                                                                                                   | CTH or RVC(35) |
| 852859      | -- Other:                                                                                                                                                                                                                          | CTH or RVC(35) |
| 852861      | -- Of a kind solely or principally used in an automatic data processing system of heading 84.71:                                                                                                                                   | CTH or RVC(35) |
| 852869      | -- Other:                                                                                                                                                                                                                          | CTH or RVC(40) |
| 852871      | -- Not designed to incorporate a video display or screen:                                                                                                                                                                          | CTH or RVC(40) |
| 852872      | -- Other, colour:                                                                                                                                                                                                                  | CTH or RVC(40) |
| 852873      | -- Other, monochrome                                                                                                                                                                                                               | CTH or RVC(40) |
| <b>8529</b> | <b>Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.</b>                                                                                                                                 |                |
| 852910      | -- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:                                                                                                                                                   | CTH or RVC(35) |
| 852990      | -- Other:                                                                                                                                                                                                                          | CTH or RVC(40) |
| <b>8530</b> | <b>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).</b>                        |                |
| 853010      | -- Equipment for railways or tramways                                                                                                                                                                                              | CTH or RVC(40) |
| 853080      | -- Other equipment                                                                                                                                                                                                                 | CTH or RVC(40) |
| 853090      | -- Parts                                                                                                                                                                                                                           | CTH or RVC(40) |
| <b>8531</b> | <b>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.</b>                                                           |                |
| 853110      | -- Burglar or fire alarms and similar apparatus:                                                                                                                                                                                   | CTH or RVC(35) |
| 853120      | -- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)                                                                                                                                      | CTH or RVC(35) |

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| 853180      | – Other apparatus:                                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40)  |
| 853190      | – Parts:                                                                                                                                                                                                                                                                                                                                                                   | CTH or RVC(35)  |
| <b>8532</b> | <b>Electrical capacitors, fixed, variable or adjustable (pre-set).</b>                                                                                                                                                                                                                                                                                                     |                 |
| 853210      | – Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)                                                                                                                                                                                                                        | CTSH or RVC(35) |
| 853221      | – – Tantalum                                                                                                                                                                                                                                                                                                                                                               | CTSH or RVC(35) |
| 853222      | – – Aluminium electrolytic                                                                                                                                                                                                                                                                                                                                                 | CTSH or RVC(35) |
| 853223      | – – Ceramic dielectric, single layer                                                                                                                                                                                                                                                                                                                                       | CTSH or RVC(35) |
| 853224      | – – Ceramic dielectric, multilayer                                                                                                                                                                                                                                                                                                                                         | CTSH or RVC(35) |
| 853225      | – – Dielectric of paper or plastics                                                                                                                                                                                                                                                                                                                                        | CTSH or RVC(35) |
| 853229      | – – Other                                                                                                                                                                                                                                                                                                                                                                  | CTSH or RVC(35) |
| 853230      | – Variable or adjustable (pre-set) capacitors                                                                                                                                                                                                                                                                                                                              | CTSH or RVC(35) |
| 853290      | – Parts                                                                                                                                                                                                                                                                                                                                                                    | CTSH or RVC(35) |
| <b>8533</b> | <b>Electrical resistors (including rheostats and potentiometers), other than heating resistors.</b>                                                                                                                                                                                                                                                                        |                 |
| 853310      | – Fixed carbon resistors, composition or film types:                                                                                                                                                                                                                                                                                                                       | CTSH or RVC(35) |
| 853321      | – – For a power handling capacity not exceeding 20 W                                                                                                                                                                                                                                                                                                                       | CTSH or RVC(35) |
| 853329      | – – Other                                                                                                                                                                                                                                                                                                                                                                  | CTSH or RVC(35) |
| 853331      | – – For a power handling capacity not exceeding 20 W                                                                                                                                                                                                                                                                                                                       | CTSH or RVC(35) |
| 853339      | – – Other                                                                                                                                                                                                                                                                                                                                                                  | CTSH or RVC(35) |
| 853340      | – Other variable resistors, including rheostats and potentiometers                                                                                                                                                                                                                                                                                                         | CTSH or RVC(35) |
| 853390      | – Parts                                                                                                                                                                                                                                                                                                                                                                    | CTSH or RVC(35) |
| 853400      | Printed circuits.                                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(35)  |
| <b>8535</b> | <b>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.</b>                                                             |                 |
| 853510      | – Fuses                                                                                                                                                                                                                                                                                                                                                                    | CTH or RVC(40)  |
| 853521      | – – For a voltage of less than 72.5 kV:                                                                                                                                                                                                                                                                                                                                    | CTH or RVC(40)  |
| 853529      | – – Other                                                                                                                                                                                                                                                                                                                                                                  | CTH or RVC(40)  |
| 853530      | – Isolating switches and make-and-break switches:                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40)  |
| 853540      | – Lightning arresters, voltage limiters and surge suppressors                                                                                                                                                                                                                                                                                                              | CTH or RVC(40)  |
| 853590      | – Other:                                                                                                                                                                                                                                                                                                                                                                   | CTH or RVC(40)  |
| <b>8536</b> | <b>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.</b> |                 |
| 853610      | – Fuses:                                                                                                                                                                                                                                                                                                                                                                   | CTH or RVC(40)  |
| 853620      | – Automatic circuit breakers:                                                                                                                                                                                                                                                                                                                                              | CTH or RVC(40)  |
| 853630      | – Other apparatus for protecting electrical circuits:                                                                                                                                                                                                                                                                                                                      | CTH or RVC(40)  |
| 853641      | – – For a voltage not exceeding 60 V:                                                                                                                                                                                                                                                                                                                                      | CTH or RVC(40)  |
| 853649      | – – Other:                                                                                                                                                                                                                                                                                                                                                                 | CTH or RVC(40)  |
| 853650      | – Other switches:                                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40)  |
| 853661      | – – Lamp-holders:                                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(35)  |

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| 853669      | -- Other:                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40)  |
| 853670      | - Connectors for optical fibres, optical fibre bundles or cables:                                                                                                                                                                                                                                                                                 | CTH or RVC(40)  |
| 853690      | - Other apparatus:                                                                                                                                                                                                                                                                                                                                | CTH or RVC(40)  |
| <b>8537</b> | <b>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.</b> |                 |
| 853710      | - For a voltage not exceeding 1,000 V:                                                                                                                                                                                                                                                                                                            | CTH or RVC(40)  |
| 853720      | - For a voltage exceeding 1,000 V:                                                                                                                                                                                                                                                                                                                | CTH or RVC(40)  |
| <b>8538</b> | <b>Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.</b>                                                                                                                                                                                                                                          |                 |
| 853810      | - Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus:                                                                                                                                                                                                                    | CTH or RVC(40)  |
| 853890      | - Other:                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40)  |
| <b>8539</b> | <b>Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.</b>                                                                                                                                                                                                                     |                 |
| 853910      | - Sealed beam lamp units:                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40)  |
| 853921      | -- Tungsten halogen                                                                                                                                                                                                                                                                                                                               | CTSH or RVC(40) |
| 853922      | -- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V                                                                                                                                                                                                                                                                        | CTH or RVC(40)  |
| 853929      | -- Other                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40)  |
| 853931      | -- Fluorescent, hot cathode:                                                                                                                                                                                                                                                                                                                      | CTSH or RVC(40) |
| 853932      | -- Mercury or sodium vapour lamps; metal halide lamps                                                                                                                                                                                                                                                                                             | CTH or RVC(40)  |
| 853939      | -- Other:                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40)  |
| 853941      | -- Arc-lamps                                                                                                                                                                                                                                                                                                                                      | CTH or RVC(40)  |
| 853949      | -- Other                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40)  |
| 853990      | - Parts:                                                                                                                                                                                                                                                                                                                                          | CTH             |
| <b>8540</b> | <b>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).</b>                                                                                                                            |                 |
| 854011      | -- Colour                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40)  |
| 854012      | -- Monochrome                                                                                                                                                                                                                                                                                                                                     | CTH or RVC(40)  |
| 854020      | - Television camera tubes; image converters and intensifiers; other photo-cathode tubes                                                                                                                                                                                                                                                           | CTH or RVC(40)  |
| 854040      | - Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm:                                                                                                                                                                                                               | CTH or RVC(35)  |
| 854060      | - Other cathode-ray tubes                                                                                                                                                                                                                                                                                                                         | CTSH or RVC(35) |
| 854071      | -- Magnetrons                                                                                                                                                                                                                                                                                                                                     | CTSH or RVC(40) |
| 854079      | -- Other                                                                                                                                                                                                                                                                                                                                          | CTSH or RVC(40) |
| 854081      | -- Receiver or amplifier valves and tubes                                                                                                                                                                                                                                                                                                         | CTH or RVC(40)  |
| 854089      | -- Other                                                                                                                                                                                                                                                                                                                                          | CTSH or RVC(40) |
| 854091      | -- Of cathode-ray tubes                                                                                                                                                                                                                                                                                                                           | CTH or RVC(40)  |
| 854099      | -- Other                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40)  |

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| <b>8541</b> | <b>Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.</b>                                                                  |                 |
| 854110      | – Diodes, other than photosensitive or light emitting diodes                                                                                                                                                                                                                                                          | CTSH or RVC(35) |
| 854121      | – – With a dissipation rate of less than 1 W                                                                                                                                                                                                                                                                          | CTSH or RVC(35) |
| 854129      | – – Other                                                                                                                                                                                                                                                                                                             | CTSH or RVC(35) |
| 854130      | – Thyristors, diacs and triacs, other than photosensitive devices                                                                                                                                                                                                                                                     | CTSH or RVC(35) |
| 854140      | – Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes                                                                                                                                                                | CTSH or RVC(35) |
| 854150      | – Other semiconductor devices                                                                                                                                                                                                                                                                                         | CTSH or RVC(35) |
| 854160      | – Mounted piezo-electric crystals                                                                                                                                                                                                                                                                                     | CTSH or RVC(35) |
| 854190      | – Parts                                                                                                                                                                                                                                                                                                               | CTSH or RVC(35) |
| <b>8542</b> | <b>Electronic integrated circuits.</b>                                                                                                                                                                                                                                                                                |                 |
| 854231      | – – Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits                                                                                                                                                           | CTSH or RVC(35) |
| 854232      | – – Memories                                                                                                                                                                                                                                                                                                          | CTSH or RVC(35) |
| 854233      | – – Amplifiers                                                                                                                                                                                                                                                                                                        | CTSH or RVC(35) |
| 854239      | – – Other                                                                                                                                                                                                                                                                                                             | CTSH or RVC(35) |
| 854290      | – Parts                                                                                                                                                                                                                                                                                                               | CTSH or RVC(35) |
| <b>8543</b> | <b>Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.</b>                                                                                                                                                                                           |                 |
| 854310      | – Particle accelerators                                                                                                                                                                                                                                                                                               | CTSH or RVC(35) |
| 854320      | – Signal generators                                                                                                                                                                                                                                                                                                   | CTH or RVC(40)  |
| 854330      | – Machines and apparatus for electroplating, electrolysis or electrophoresis:                                                                                                                                                                                                                                         | CTH or RVC(40)  |
| 854370      | – Other machines and apparatus:                                                                                                                                                                                                                                                                                       | CTSH or RVC(40) |
| 854390      | – Parts:                                                                                                                                                                                                                                                                                                              | CTH or RVC(40)  |
| <b>8544</b> | <b>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.</b> |                 |
| 854411      | – – Of copper:                                                                                                                                                                                                                                                                                                        | CTH or RVC(40)  |
| 854419      | – – Other:                                                                                                                                                                                                                                                                                                            | CTH or RVC(40)  |
| 854420      | – Co-axial cable and other co-axial electric conductors:                                                                                                                                                                                                                                                              | CTH or RVC(40)  |
| 854430      | – Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships:                                                                                                                                                                                                                           | CTH or RVC(40)  |
| 854442      | – – Fitted with connectors:                                                                                                                                                                                                                                                                                           | CTH or RVC(40)  |
| 854449      | – – Other:                                                                                                                                                                                                                                                                                                            | CTH or RVC(40)  |
| 854460      | – Other electric conductors, for a voltage exceeding 1,000 V:                                                                                                                                                                                                                                                         | CTH or RVC(40)  |
| 854470      | – Optical fibre cables                                                                                                                                                                                                                                                                                                | CTSH or RVC(35) |

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| <b>8545</b> | <b>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.</b>                                                                                                                                                                                                                |                                                                                                                  |
| 854511      | – – Of a kind used for furnaces                                                                                                                                                                                                                                                                                                                                                                       | CTH or RVC(35)                                                                                                   |
| 854519      | – – Other                                                                                                                                                                                                                                                                                                                                                                                             | CTH or RVC(40)                                                                                                   |
| 854520      | – Brushes                                                                                                                                                                                                                                                                                                                                                                                             | CTH or RVC(40)                                                                                                   |
| 854590      | – Other                                                                                                                                                                                                                                                                                                                                                                                               | CTH or RVC(40)                                                                                                   |
| <b>8546</b> | <b>Electrical insulators of any material.</b>                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                  |
| 854610      | – Of glass                                                                                                                                                                                                                                                                                                                                                                                            | CTH or RVC(40)                                                                                                   |
| 854620      | – Of ceramics:                                                                                                                                                                                                                                                                                                                                                                                        | CTH or RVC(40)                                                                                                   |
| 854690      | – Other                                                                                                                                                                                                                                                                                                                                                                                               | CTH or RVC(40)                                                                                                   |
| <b>8547</b> | <b>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.</b> |                                                                                                                  |
| 854710      | – Insulating fittings of ceramics                                                                                                                                                                                                                                                                                                                                                                     | CTH or RVC(40)                                                                                                   |
| 854720      | – Insulating fittings of plastic                                                                                                                                                                                                                                                                                                                                                                      | CTH or RVC(40)                                                                                                   |
| 854790      | – Other:                                                                                                                                                                                                                                                                                                                                                                                              | CTH or RVC(40)                                                                                                   |
| <b>8548</b> | <b>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.</b>                                                                                                                                  |                                                                                                                  |
| 854810      | – Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:                                                                                                                                                                                                                                        | Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party |
| 854890      | – Other:                                                                                                                                                                                                                                                                                                                                                                                              | CTH or RVC(40)                                                                                                   |
| <b>86</b>   | <b>CHAPTER 86<br/>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</b>                                                                                                                                                          |                                                                                                                  |
| <b>8601</b> | <b>Rail locomotives powered from an external source of electricity or by electric accumulators.</b>                                                                                                                                                                                                                                                                                                   |                                                                                                                  |
| 860110      | – Powered from an external source of electricity                                                                                                                                                                                                                                                                                                                                                      | CTH or RVC(40)                                                                                                   |
| 860120      | – Powered by electric accumulators                                                                                                                                                                                                                                                                                                                                                                    | CTH or RVC(40)                                                                                                   |
| <b>8602</b> | <b>Other rail locomotives; locomotive tenders.</b>                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                  |
| 860210      | – Diesel-electric locomotives                                                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40)                                                                                                   |
| 860290      | – Other                                                                                                                                                                                                                                                                                                                                                                                               | CTH or RVC(40)                                                                                                   |
| <b>8603</b> | <b>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.</b>                                                                                                                                                                                                                                                                                                 |                                                                                                                  |
| 860310      | – Powered from an external source of electricity                                                                                                                                                                                                                                                                                                                                                      | CTH or RVC(40)                                                                                                   |
| 860390      | – Other                                                                                                                                                                                                                                                                                                                                                                                               | CTH or RVC(40)                                                                                                   |

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| 860400      | Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).                                                                        | CTH or RVC(40) |
| 860500      | Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).                                                                | CTH or RVC(40) |
| <b>8606</b> | <b>Railway or tramway goods vans and wagons, not self-propelled.</b>                                                                                                                                                                                                    |                |
| 860610      | – Tank wagons and the like                                                                                                                                                                                                                                              | CTH or RVC(40) |
| 860630      | – Self-discharging vans and wagons, other than those of subheading                                                                                                                                                                                                      | CTH or RVC(40) |
| 860691      | – – Covered and closed                                                                                                                                                                                                                                                  | CTH or RVC(40) |
| 860692      | – – Open, with non-removable sides of a height exceeding 60 cm                                                                                                                                                                                                          | CTH or RVC(40) |
| 860699      | – – Other                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| <b>8607</b> | <b>Parts of railway or tramway locomotives or rolling-stock.</b>                                                                                                                                                                                                        |                |
| 860711      | – – Driving bogies and bissel-bogies                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 860712      | – – Other bogies and bissel-bogies                                                                                                                                                                                                                                      | CTH or RVC(40) |
| 860719      | – – Other, including parts:                                                                                                                                                                                                                                             | CTH or RVC(40) |
| 860721      | – – Air brakes and parts thereof                                                                                                                                                                                                                                        | CTH or RVC(40) |
| 860729      | – – Other                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| 860730      | – Hooks and other coupling devices, buffers, and parts thereof                                                                                                                                                                                                          | CTH or RVC(40) |
| 860791      | – – Of locomotives                                                                                                                                                                                                                                                      | CTH or RVC(40) |
| 860799      | – – Other                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| 860800      | Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing. | CTH or RVC(40) |
| 860900      | Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.                                                                                                                           | CTH or RVC(35) |
| <b>87</b>   | <b>CHAPTER 87<br/>VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF</b>                                                                                                                                                           |                |
| <b>8701</b> | <b>Tractors (other than tractors of heading 87.09).</b>                                                                                                                                                                                                                 |                |
| 870110      | – Pedestrian controlled tractors:                                                                                                                                                                                                                                       | CTH or RVC(40) |
| 870120      | – Road tractors for semi-trailers:                                                                                                                                                                                                                                      | CTH or RVC(40) |
| 870130      | – Track-laying tractors                                                                                                                                                                                                                                                 | CTH or RVC(40) |
| 870190      | – Other:                                                                                                                                                                                                                                                                | CTH or RVC(40) |
| <b>8702</b> | <b>Motor vehicles for the transport of ten or more persons, including the driver.</b>                                                                                                                                                                                   |                |
| 870210      | – With compression-ignition internal combustion piston engine (diesel or semi-diesel):                                                                                                                                                                                  | CTH or RVC(45) |
| 870290      | – Other:                                                                                                                                                                                                                                                                | CTH or RVC(45) |

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| <b>8703</b> | <b>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.</b>                                                                                                                              |                |
| 870310      | – Vehicles specially designed for travelling on snow; golf cars and similar vehicles:                                                                                                                                                                                                                    | CTH or RVC(45) |
| 870321      | – – Of a cylinder capacity not exceeding 1,000 cc:                                                                                                                                                                                                                                                       | CTH or RVC(45) |
| 870322      | – – Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:                                                                                                                                                                                                                                | CTH or RVC(45) |
| 870323      | – – Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:                                                                                                                                                                                                                                | CTH or RVC(45) |
| 870324      | – – Of a cylinder capacity exceeding 3,000 cc:                                                                                                                                                                                                                                                           | CTH or RVC(45) |
| 870331      | – – Of a cylinder capacity not exceeding 1,500 cc:                                                                                                                                                                                                                                                       | CTH or RVC(45) |
| 870332      | – – Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:                                                                                                                                                                                                                                | CTH or RVC(45) |
| 870333      | – – Of a cylinder capacity exceeding 2,500 cc:                                                                                                                                                                                                                                                           | CTH or RVC(45) |
| 870390      | – Other:                                                                                                                                                                                                                                                                                                 | CTH or RVC(45) |
| <b>8704</b> | <b>Motor vehicles for the transport of goods.</b>                                                                                                                                                                                                                                                        |                |
| 870410      | – Dumpers designed for off-highway use:                                                                                                                                                                                                                                                                  | CTH or RVC(45) |
| 870421      | – – G.v.w. not exceeding 5 tonnes:                                                                                                                                                                                                                                                                       | CTH or RVC(45) |
| 870422      | – – G.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:                                                                                                                                                                                                                                               | CTH or RVC(45) |
| 870423      | – – G.v.w. exceeding 20 tonnes:                                                                                                                                                                                                                                                                          | CTH or RVC(45) |
| 870431      | – – G.v.w. not exceeding 5 tonnes:                                                                                                                                                                                                                                                                       | CTH or RVC(45) |
| 870432      | – – G.v.w. exceeding 5 tonnes:                                                                                                                                                                                                                                                                           | CTH or RVC(45) |
| 870490      | – Other:                                                                                                                                                                                                                                                                                                 | CTH or RVC(45) |
| <b>8705</b> | <b>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).</b> |                |
| 870510      | – Crane lorries                                                                                                                                                                                                                                                                                          | CTH or RVC(45) |
| 870520      | – Mobile drilling derricks                                                                                                                                                                                                                                                                               | CTH or RVC(45) |
| 870530      | – Fire fighting vehicles                                                                                                                                                                                                                                                                                 | CTH or RVC(45) |
| 870540      | – Concrete-mixer lorries                                                                                                                                                                                                                                                                                 | CTH or RVC(45) |
| 870590      | – Other:                                                                                                                                                                                                                                                                                                 | CTH or RVC(45) |
| 870600      | Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.                                                                                                                                                                                                                          | CTH or RVC(45) |
| <b>8707</b> | <b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>                                                                                                                                                                                                                       |                |
| 870710      | – For the vehicles of heading 87.03:                                                                                                                                                                                                                                                                     | CTH or RVC(45) |
| 870790      | – Other:                                                                                                                                                                                                                                                                                                 | CTH or RVC(45) |
| <b>8708</b> | <b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05.</b>                                                                                                                                                                                                                           |                |
| 870810      | – Bumpers and parts thereof:                                                                                                                                                                                                                                                                             | CTH or RVC(40) |
| 870821      | – – Safety seat belts                                                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 870829      | – – Other:                                                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| 870830      | – Brakes and servo-brakes; parts thereof:                                                                                                                                                                                                                                                                | CTH or RVC(40) |
| 870840      | – Gear boxes and parts thereof                                                                                                                                                                                                                                                                           | CTH or RVC(40) |

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| 870850      | – Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:                                                                                                                                                    | CTH or RVC(40) |
| 870870      | – Road wheels and parts and accessories thereof:                                                                                                                                                                                                                                      | CTH or RVC(40) |
| 870880      | – Suspension systems and parts thereof (including shock-absorbers):                                                                                                                                                                                                                   | CTH or RVC(40) |
| 870891      | – – Radiators and parts thereof:                                                                                                                                                                                                                                                      | CTH or RVC(40) |
| 870892      | – – Silencers (mufflers) and exhaust pipes; parts thereof:                                                                                                                                                                                                                            | CTH or RVC(40) |
| 870893      | – – Clutches and parts thereof:                                                                                                                                                                                                                                                       | CTH or RVC(40) |
| 870894      | – – Steering wheels, steering columns and steering boxes; parts thereof:                                                                                                                                                                                                              | CTH or RVC(40) |
| 870895      | – – Safety airbags with inflator system; parts thereof                                                                                                                                                                                                                                | CTH or RVC(40) |
| 870899      | – – Other:                                                                                                                                                                                                                                                                            | CTH or RVC(40) |
| <b>8709</b> | <b>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.</b> |                |
| 870911      | – – Electrical                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| 870919      | – – Other                                                                                                                                                                                                                                                                             | CTH or RVC(40) |
| 870990      | – Parts                                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| 871000      | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.                                                                                                                                                                | CTH or RVC(40) |
| <b>8711</b> | <b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>                                                                                                                                                                |                |
| 871110      | – With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:                                                                                                                                                                                    | CTH or RVC(45) |
| 871120      | – With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:                                                                                                                                                               | CTH or RVC(45) |
| 871130      | – With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:                                                                                                                                                              | CTH or RVC(45) |
| 871140      | – With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:                                                                                                                                                              | CTH or RVC(45) |
| 871150      | – With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:                                                                                                                                                                                       | CTH or RVC(45) |
| 871190      | – Other:                                                                                                                                                                                                                                                                              | CTH or RVC(45) |
| 871200      | Bicycles and other cycles (including delivery tricycles), not motorised.                                                                                                                                                                                                              | CTH or RVC(40) |
| <b>8713</b> | <b>Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.</b>                                                                                                                                                                                  |                |
| 871310      | – Not mechanically propelled                                                                                                                                                                                                                                                          | CTH or RVC(35) |
| 871390      | – Other                                                                                                                                                                                                                                                                               | CTH or RVC(35) |
| <b>8714</b> | <b>Parts and accessories of vehicles of headings 87.11 to 87.13.</b>                                                                                                                                                                                                                  |                |
| 871410      | – Of motorcycles (including mopeds):                                                                                                                                                                                                                                                  | CTH or RVC(40) |
| 871420      | – Of carriages for disabled persons:                                                                                                                                                                                                                                                  | CTH or RVC(40) |
| 871491      | – – Frames and forks, and parts thereof:                                                                                                                                                                                                                                              | CTH or RVC(40) |
| 871492      | – – Wheel rims and spokes:                                                                                                                                                                                                                                                            | CTH or RVC(40) |

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| 871493      | -- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:                                                       | CTH or RVC(40)  |
| 871494      | -- Brakes, including coaster braking hubs and hub brakes, and parts thereof:                                                                   | CTH or RVC(40)  |
| 871495      | -- Saddles:                                                                                                                                    | CTH or RVC(40)  |
| 871496      | -- Pedals and crank-gear, and parts thereof:                                                                                                   | CTH or RVC(40)  |
| 871499      | -- Other:                                                                                                                                      | CTH or RVC(40)  |
| 871500      | Baby carriages and parts thereof.                                                                                                              | CTH or RVC(40)  |
| <b>8716</b> | <b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</b>                                                  |                 |
| 871610      | -- Trailers and semi-trailers of the caravan type, for housing or camping                                                                      | CTH or RVC(40)  |
| 871620      | -- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes                                                         | CTH or RVC(40)  |
| 871631      | -- Tanker trailers and tanker semi-trailers                                                                                                    | CTH or RVC(40)  |
| 871639      | -- Other:                                                                                                                                      | CTH or RVC(40)  |
| 871640      | -- Other trailers and semi-trailers                                                                                                            | CTH or RVC(40)  |
| 871680      | -- Other vehicles:                                                                                                                             | CTH or RVC(40)  |
| 871690      | -- Parts:                                                                                                                                      | CTH or RVC(40)  |
| <b>88</b>   | <b>CHAPTER 88<br/>AIRCRAFT, SPACECRAFT, AND PARTS THEREOF</b>                                                                                  |                 |
| 880100      | Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.                                                                 | CTH or RVC(40)  |
| <b>8802</b> | <b>Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.</b> |                 |
| 880211      | -- Of an unladen weight not exceeding 2,000 kg                                                                                                 | CTH or RVC(40)  |
| 880212      | -- Of an unladen weight exceeding 2,000 kg                                                                                                     | CTSH or RVC(35) |
| 880220      | -- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg:                                                                 | CTSH or RVC(35) |
| 880230      | -- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg:                                         | CTSH or RVC(35) |
| 880240      | -- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg:                                                                    | CTSH or RVC(35) |
| 880260      | -- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles                                                             | CTSH or RVC(35) |
| <b>8803</b> | <b>Parts of goods of heading 88.01 or 88.02.</b>                                                                                               |                 |
| 880310      | -- Propellers and rotors and parts thereof                                                                                                     | CTSH or RVC(35) |
| 880320      | -- Under-carriages and parts thereof                                                                                                           | CTSH or RVC(35) |
| 880330      | -- Other parts of aeroplanes or helicopters                                                                                                    | CTSH or RVC(35) |
| 880390      | -- Other:                                                                                                                                      | CTSH or RVC(35) |
| 880400      | Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.                             | CTH or RVC(35)  |
| <b>8805</b> | <b>Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.</b>                        |                 |
| 880510      | -- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof                                                  | CTH or RVC(35)  |
| 880521      | -- Air combat simulators and parts thereof                                                                                                     | CTH or RVC(35)  |
| 880529      | -- Other:                                                                                                                                      | CTH or RVC(35)  |

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| <b>89</b>   | <b>CHAPTER 89<br/>SHIPS, BOATS AND FLOATING STRUCTURES</b>                                                                                                                                                                                                                                                            |                |
| <b>8901</b> | <b>Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.</b>                                                                                                                                                                                     |                |
| 890110      | – Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:                                                                                                                                                                                      | CTH or RVC(35) |
| 890120      | – Tankers:                                                                                                                                                                                                                                                                                                            | CTH or RVC(35) |
| 890130      | – Refrigerated vessels, other than those of subheading 8901.20:                                                                                                                                                                                                                                                       | CTH or RVC(35) |
| 890190      | – Other vessels for the transport of goods and other vessels for the transport of both persons and goods:                                                                                                                                                                                                             | CTH or RVC(35) |
| 890200      | Fishing vessels; factory ships and other vessels for processing or preserving fishery products.                                                                                                                                                                                                                       | CTH or RVC(35) |
| <b>8903</b> | <b>Yachts and other vessels for pleasure or sports; rowing boats and canoes.</b>                                                                                                                                                                                                                                      |                |
| 890310      | – Inflatable                                                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| 890391      | – – Sailboats, with or without auxiliary motor                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| 890392      | – – Motorboats, other than outboard motorboats                                                                                                                                                                                                                                                                        | CTH or RVC(40) |
| 890399      | – – Other                                                                                                                                                                                                                                                                                                             | CTH or RVC(40) |
| 890400      | Tugs and pusher craft.                                                                                                                                                                                                                                                                                                | CTH or RVC(35) |
| <b>8905</b> | <b>Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.</b>                                                                                             |                |
| 890510      | – Dredgers                                                                                                                                                                                                                                                                                                            | CTH or RVC(35) |
| 890520      | – Floating or submersible drilling or production platforms                                                                                                                                                                                                                                                            | CTH or RVC(35) |
| 890590      | – Other                                                                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| <b>8906</b> | <b>Other vessels, including warships and lifeboats other than rowing boats.</b>                                                                                                                                                                                                                                       |                |
| 890610      | – Warships                                                                                                                                                                                                                                                                                                            | CTH or RVC(35) |
| 890690      | – Other:                                                                                                                                                                                                                                                                                                              | CTH or RVC(35) |
| <b>8907</b> | <b>Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons).</b>                                                                                                                                                                                                          |                |
| 890710      | – Inflatable rafts                                                                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 890790      | – Other:                                                                                                                                                                                                                                                                                                              | CTH or RVC(40) |
| 890800      | Vessels and other floating structures for breaking up.                                                                                                                                                                                                                                                                | CTH or RVC(35) |
| <b>90</b>   | <b>CHAPTER 90<br/>OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF</b>                                                                                                                                            |                |
| <b>9001</b> | <b>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.</b> |                |

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| 900110      | – Optical fibres, optical fibre bundles and cables:                                                                                                                                                   | CTH or RVC(35) |
| 900120      | – Sheets and plates of polarising material                                                                                                                                                            | CTH or RVC(40) |
| 900130      | – Contact lenses                                                                                                                                                                                      | CTH or RVC(40) |
| 900140      | – Spectacle lenses of glass                                                                                                                                                                           | CTH or RVC(40) |
| 900150      | – Spectacle lenses of other materials                                                                                                                                                                 | CTH or RVC(40) |
| 900190      | – Other:                                                                                                                                                                                              | CTH or RVC(40) |
| <b>9002</b> | <b>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.</b> |                |
| 900211      | – – For cameras, projectors or photographic enlargers or reducers:                                                                                                                                    | CTH or RVC(40) |
| 900219      | – – Other                                                                                                                                                                                             | CTH or RVC(40) |
| 900220      | – Filters:                                                                                                                                                                                            | CTH or RVC(40) |
| 900290      | – Other:                                                                                                                                                                                              | CTH or RVC(40) |
| <b>9003</b> | <b>Frames and mountings for spectacles, goggles or the like, and parts thereof.</b>                                                                                                                   |                |
| 900311      | – – Of plastics                                                                                                                                                                                       | CTH or RVC(40) |
| 900319      | – – Of other materials                                                                                                                                                                                | CTH or RVC(40) |
| 900390      | – Parts                                                                                                                                                                                               | CTH or RVC(40) |
| <b>9004</b> | <b>Spectacles, goggles and the like, corrective, protective or other.</b>                                                                                                                             |                |
| 900410      | – Sunglasses                                                                                                                                                                                          | CTH or RVC(40) |
| 900490      | – Other:                                                                                                                                                                                              | CTH or RVC(40) |
| <b>9005</b> | <b>Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.</b>            |                |
| 900510      | – Binoculars                                                                                                                                                                                          | CTH or RVC(40) |
| 900580      | – Other instruments:                                                                                                                                                                                  | CTH or RVC(40) |
| 900590      | – Parts and accessories (including mountings):                                                                                                                                                        | CTH or RVC(40) |
| <b>9006</b> | <b>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.</b>                                               |                |
| 900610      | – Cameras of a kind used for preparing printing plates or cylinders:                                                                                                                                  | CTH or RVC(40) |
| 900630      | – Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes              | CTH or RVC(40) |
| 900640      | – Instant print cameras                                                                                                                                                                               | CTH or RVC(35) |
| 900651      | – – With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm                                                                                       | CTH or RVC(40) |
| 900652      | – – Other, for roll film of a width less than 35 mm                                                                                                                                                   | CTH or RVC(40) |
| 900653      | – – Other, for roll film of a width of 35 mm                                                                                                                                                          | CTH or RVC(40) |
| 900659      | – – Other:                                                                                                                                                                                            | CTH or RVC(40) |
| 900661      | – – Discharge lamp (“electronic”) flashlight apparatus                                                                                                                                                | CTH or RVC(40) |
| 900669      | – – Other                                                                                                                                                                                             | CTH or RVC(40) |
| 900691      | – – For cameras:                                                                                                                                                                                      | CTH or RVC(40) |

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| 900699      | -- Other:                                                                                                                                                                                                                                 | CTH or RVC(40)  |
| <b>9007</b> | <b>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.</b>                                                                                                                     |                 |
| 900710      | -- Cameras                                                                                                                                                                                                                                | CTH or RVC(40)  |
| 900720      | -- Projectors:                                                                                                                                                                                                                            | CTH or RVC(40)  |
| 900791      | -- For cameras                                                                                                                                                                                                                            | CTH or RVC(40)  |
| 900792      | -- For projectors                                                                                                                                                                                                                         | CTH or RVC(40)  |
| <b>9008</b> | <b>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.</b>                                                                                                                    |                 |
| 900850      | -- Projectors, enlargers and reducers:                                                                                                                                                                                                    | CTH or RVC(40)  |
| 900890      | -- Parts and accessories:                                                                                                                                                                                                                 | CTH or RVC(40)  |
| <b>9010</b> | <b>Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.</b>                                                          |                 |
| 901010      | -- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper                                       | CTH or RVC(40)  |
| 901050      | -- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes:                                                                                                                                 | CTSH or RVC(35) |
| 901060      | -- Projection screens:                                                                                                                                                                                                                    | CTH or RVC(40)  |
| 901090      | -- Parts and accessories:                                                                                                                                                                                                                 | CTH or RVC(40)  |
| <b>9011</b> | <b>Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.</b>                                                                                                                       |                 |
| 901110      | -- Stereoscopic microscopes                                                                                                                                                                                                               | CTSH or RVC(40) |
| 901120      | -- Other microscopes, for photomicrography, cinephotomicrography or microprojection                                                                                                                                                       | CTSH or RVC(40) |
| 901180      | -- Other microscopes                                                                                                                                                                                                                      | CTSH or RVC(40) |
| 901190      | -- Parts and accessories                                                                                                                                                                                                                  | CTH or RVC(40)  |
| <b>9012</b> | <b>Microscopes other than optical microscopes; diffraction apparatus.</b>                                                                                                                                                                 |                 |
| 901210      | -- Microscopes other than optical microscopes; diffraction apparatus                                                                                                                                                                      | CTSH or RVC(40) |
| 901290      | -- Parts and accessories                                                                                                                                                                                                                  | CTH or RVC(40)  |
| <b>9013</b> | <b>Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.</b> |                 |
| 901310      | -- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI                                                                  | CTH or RVC(40)  |
| 901320      | -- Lasers, other than laser diodes                                                                                                                                                                                                        | CTH or RVC(40)  |
| 901380      | -- Other devices, appliances and instruments:                                                                                                                                                                                             | CTH or RVC(40)  |
| 901390      | -- Parts and accessories:                                                                                                                                                                                                                 | CTH or RVC(40)  |
| <b>9014</b> | <b>Direction finding compasses; other navigational instruments and appliances.</b>                                                                                                                                                        |                 |
| 901410      | -- Direction finding compasses                                                                                                                                                                                                            | CTH or RVC(35)  |

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| 901420      | – Instruments and appliances for aeronautical or space navigation (other than compasses)                                                                                                                                                                                                                                                                 | CTH or RVC(35)  |
| 901480      | – Other instruments and appliances:                                                                                                                                                                                                                                                                                                                      | CTH or RVC(40)  |
| 901490      | – Parts and accessories:                                                                                                                                                                                                                                                                                                                                 | CTH or RVC(35)  |
| <b>9015</b> | <b>Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.</b>                                                                                                                                                        |                 |
| 901510      | – Rangefinders:                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40)  |
| 901520      | – Theodolites and tacheometers                                                                                                                                                                                                                                                                                                                           | CTH or RVC(40)  |
| 901530      | – Levels                                                                                                                                                                                                                                                                                                                                                 | CTH or RVC(40)  |
| 901540      | – Photogrammetrical surveying instruments and appliances                                                                                                                                                                                                                                                                                                 | CTH or RVC(40)  |
| 901580      | – Other instruments and appliances:                                                                                                                                                                                                                                                                                                                      | CTH or RVC(40)  |
| 901590      | – Parts and accessories                                                                                                                                                                                                                                                                                                                                  | CTH or RVC(40)  |
| 901600      | Balances of a sensitivity of 5 cg or better, with or without weights.                                                                                                                                                                                                                                                                                    | CTH or RVC(35)  |
| <b>9017</b> | <b>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.</b> |                 |
| 901710      | – Drafting tables and machines, whether or not automatic:                                                                                                                                                                                                                                                                                                | CTH or RVC(40)  |
| 901720      | – Other drawing, marking-out or mathematical calculating instruments:                                                                                                                                                                                                                                                                                    | CTH or RVC(40)  |
| 901730      | – Micrometers, callipers and gauges                                                                                                                                                                                                                                                                                                                      | CTH or RVC(35)  |
| 901780      | – Other instruments                                                                                                                                                                                                                                                                                                                                      | CTH or RVC(40)  |
| 901790      | – Parts and accessories:                                                                                                                                                                                                                                                                                                                                 | CTH or RVC(40)  |
| <b>9018</b> | <b>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.</b>                                                                                                                                                            |                 |
| 901811      | – – Electro-cardiographs                                                                                                                                                                                                                                                                                                                                 | CTSH or RVC(35) |
| 901812      | – – Ultrasonic scanning apparatus                                                                                                                                                                                                                                                                                                                        | CTSH or RVC(35) |
| 901813      | – – Magnetic resonance imaging apparatus                                                                                                                                                                                                                                                                                                                 | CTSH or RVC(35) |
| 901814      | – – Scintigraphic apparatus                                                                                                                                                                                                                                                                                                                              | CTSH or RVC(35) |
| 901819      | – – Other                                                                                                                                                                                                                                                                                                                                                | CTSH or RVC(35) |
| 901820      | – Ultra-violet or infra-red ray apparatus                                                                                                                                                                                                                                                                                                                | CTSH or RVC(35) |
| 901831      | – – Syringes, with or without needles:                                                                                                                                                                                                                                                                                                                   | CTSH or RVC(35) |
| 901832      | – – Tubular metal needles and needles for sutures                                                                                                                                                                                                                                                                                                        | CTSH or RVC(35) |
| 901839      | – – Other:                                                                                                                                                                                                                                                                                                                                               | CTSH or RVC(35) |
| 901841      | – – Dental drill engines, whether or not combined on a single base with other dental equipment                                                                                                                                                                                                                                                           | CTSH or RVC(35) |
| 901849      | – – Other                                                                                                                                                                                                                                                                                                                                                | CTSH or RVC(35) |
| 901850      | – Other ophthalmic instruments and appliances                                                                                                                                                                                                                                                                                                            | CTSH or RVC(35) |
| 901890      | – Other instruments and appliances:                                                                                                                                                                                                                                                                                                                      | CTSH or RVC(35) |

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| <b>9019</b> | <b>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.</b>                                                                                                                                             |                 |
| 901910      | – Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus:                                                                                                                                                                                                                                                                     | CTSH or RVC(35) |
| 901920      | – Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus                                                                                                                                                                                                                                            | CTSH or RVC(35) |
| 902000      | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.                                                                                                                                                                                                                                  | CTH or RVC(40)  |
| <b>9021</b> | <b>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.</b>                                                                           |                 |
| 902110      | – Orthopaedic or fracture appliances                                                                                                                                                                                                                                                                                                                           | CTSH or RVC(35) |
| 902121      | – – Artificial teeth                                                                                                                                                                                                                                                                                                                                           | CTSH or RVC(35) |
| 902129      | – – Other                                                                                                                                                                                                                                                                                                                                                      | CTSH or RVC(35) |
| 902131      | – – Artificial joints                                                                                                                                                                                                                                                                                                                                          | CTSH or RVC(35) |
| 902139      | – – Other                                                                                                                                                                                                                                                                                                                                                      | CTSH or RVC(35) |
| 902140      | – Hearing aids, excluding parts and accessories                                                                                                                                                                                                                                                                                                                | CTSH or RVC(35) |
| 902150      | – Pacemakers for stimulating heart muscles, excluding parts and accessories                                                                                                                                                                                                                                                                                    | CTSH or RVC(35) |
| 902190      | – Other                                                                                                                                                                                                                                                                                                                                                        | CTSH or RVC(35) |
| <b>9022</b> | <b>Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.</b> |                 |
| 902212      | – – Computed tomography apparatus                                                                                                                                                                                                                                                                                                                              | CTSH or RVC(35) |
| 902213      | – – Other, for dental uses                                                                                                                                                                                                                                                                                                                                     | CTSH or RVC(35) |
| 902214      | – – Other, for medical, surgical or veterinary uses                                                                                                                                                                                                                                                                                                            | CTSH or RVC(35) |
| 902219      | – – For other uses                                                                                                                                                                                                                                                                                                                                             | CTSH or RVC(35) |
| 902221      | – – For medical, surgical, dental or veterinary uses                                                                                                                                                                                                                                                                                                           | CTSH or RVC(35) |
| 902229      | – – For other uses:                                                                                                                                                                                                                                                                                                                                            | CTSH or RVC(35) |
| 902230      | – X-ray tubes                                                                                                                                                                                                                                                                                                                                                  | CTSH or RVC(35) |
| 902290      | – Other, including parts and accessories:                                                                                                                                                                                                                                                                                                                      | CTH or RVC(35)  |
| 902300      | Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.                                                                                                                                                                                                                | CTH or RVC(35)  |
| <b>9024</b> | <b>Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).</b>                                                                                                                                                             |                 |
| 902410      | – Machines and appliances for testing metals:                                                                                                                                                                                                                                                                                                                  | CTSH or RVC(35) |
| 902480      | – Other machines and appliances:                                                                                                                                                                                                                                                                                                                               | CTSH or RVC(35) |

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| 902490      | – Parts and accessories:                                                                                                                                                                                                                                                                                                                                                                                         | CTSH or RVC(35) |
| <b>9025</b> | <b>Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.</b>                                                                                                                                                                                                                            |                 |
| 902511      | – – Liquid-filled, for direct reading                                                                                                                                                                                                                                                                                                                                                                            | CTSH or RVC(35) |
| 902519      | – – Other:                                                                                                                                                                                                                                                                                                                                                                                                       | CTH or RVC(40)  |
| 902580      | – Other instruments:                                                                                                                                                                                                                                                                                                                                                                                             | CTSH or RVC(35) |
| 902590      | – Parts and accessories:                                                                                                                                                                                                                                                                                                                                                                                         | CTSH or RVC(35) |
| <b>9026</b> | <b>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.</b>                                                                                                                                      |                 |
| 902610      | – For measuring or checking the flow or level of liquids:                                                                                                                                                                                                                                                                                                                                                        | CTSH or RVC(35) |
| 902620      | – For measuring or checking pressure:                                                                                                                                                                                                                                                                                                                                                                            | CTSH or RVC(35) |
| 902680      | – Other instruments or apparatus                                                                                                                                                                                                                                                                                                                                                                                 | CTSH or RVC(35) |
| 902690      | – Parts and accessories:                                                                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(35)  |
| <b>9027</b> | <b>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.</b> |                 |
| 902710      | – Gas or smoke analysis apparatus:                                                                                                                                                                                                                                                                                                                                                                               | CTSH or RVC(35) |
| 902720      | – Chromatographs and electrophoresis instruments:                                                                                                                                                                                                                                                                                                                                                                | CTSH or RVC(35) |
| 902730      | – Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR):                                                                                                                                                                                                                                                                                                                | CTSH or RVC(35) |
| 902750      | – Other instruments and apparatus using optical radiations (UV, visible, IR):                                                                                                                                                                                                                                                                                                                                    | CTSH or RVC(35) |
| 902780      | – Other instruments and apparatus:                                                                                                                                                                                                                                                                                                                                                                               | CTSH or RVC(35) |
| 902790      | – Microtomes; parts and accessories:                                                                                                                                                                                                                                                                                                                                                                             | CTH or RVC(35)  |
| <b>9028</b> | <b>Gas, liquid or electricity supply or production meters, including calibrating meters therefor.</b>                                                                                                                                                                                                                                                                                                            |                 |
| 902810      | – Gas meters:                                                                                                                                                                                                                                                                                                                                                                                                    | CTSH or RVC(35) |
| 902820      | – Liquid meters:                                                                                                                                                                                                                                                                                                                                                                                                 | CTSH or RVC(35) |
| 902830      | – Electricity meters:                                                                                                                                                                                                                                                                                                                                                                                            | CTH or RVC(40)  |
| 902890      | – Parts and accessories:                                                                                                                                                                                                                                                                                                                                                                                         | CTSH or RVC(35) |
| <b>9029</b> | <b>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.</b>                                                                                                                                                                                                                   |                 |
| 902910      | – Revolution counters, production counters, taximeters, mileometers, pedometers and the like:                                                                                                                                                                                                                                                                                                                    | CTH or RVC(40)  |
| 902920      | – Speed indicators and tachometers; stroboscopes:                                                                                                                                                                                                                                                                                                                                                                | CTH or RVC(40)  |
| 902990      | – Parts and accessories:                                                                                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40)  |

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| <b>9030</b> | <b>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.</b> |                 |
| 903010      | – Instruments and apparatus for measuring or detecting ionising radiations                                                                                                                                                                                                            | CTSH or RVC(35) |
| 903020      | – Oscilloscopes and oscillographs                                                                                                                                                                                                                                                     | CTH or RVC(40)  |
| 903031      | – – Multimeters without a recording device                                                                                                                                                                                                                                            | CTH or RVC(40)  |
| 903032      | – – Multimeters with a recording device                                                                                                                                                                                                                                               | CTSH or RVC(35) |
| 903033      | – – Other, without a recording device:                                                                                                                                                                                                                                                | CTH or RVC(40)  |
| 903039      | – – Other, with a recording device                                                                                                                                                                                                                                                    | CTSH or RVC(35) |
| 903040      | – Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)                                                                                                     | CTSH or RVC(35) |
| 903082      | – – For measuring or checking semiconductor wafers or devices:                                                                                                                                                                                                                        | CTSH or RVC(35) |
| 903084      | – – Other, with a recording device:                                                                                                                                                                                                                                                   | CTSH or RVC(35) |
| 903089      | – – Other:                                                                                                                                                                                                                                                                            | CTSH or RVC(35) |
| 903090      | – Parts and accessories:                                                                                                                                                                                                                                                              | CTSH or RVC(35) |
| <b>9031</b> | <b>Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.</b>                                                                                                                                           |                 |
| 903110      | – Machines for balancing mechanical parts:                                                                                                                                                                                                                                            | CTSH or RVC(35) |
| 903120      | – Test benches:                                                                                                                                                                                                                                                                       | CTSH or RVC(35) |
| 903141      | – – For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices                                                                                                                                               | CTSH or RVC(35) |
| 903149      | – – Other:                                                                                                                                                                                                                                                                            | CTSH or RVC(35) |
| 903180      | – Other instruments, appliances and machines:                                                                                                                                                                                                                                         | CTSH or RVC(35) |
| 903190      | – Parts and accessories:                                                                                                                                                                                                                                                              | CTSH or RVC(35) |
| <b>9032</b> | <b>Automatic regulating or controlling instruments and apparatus.</b>                                                                                                                                                                                                                 |                 |
| 903210      | – Thermostats:                                                                                                                                                                                                                                                                        | CTH or RVC(40)  |
| 903220      | – Manostats:                                                                                                                                                                                                                                                                          | CTSH or RVC(35) |
| 903281      | – – Hydraulic or pneumatic                                                                                                                                                                                                                                                            | CTSH or RVC(35) |
| 903289      | – – Other:                                                                                                                                                                                                                                                                            | CTSH or RVC(40) |
| 903290      | – Parts and accessories:                                                                                                                                                                                                                                                              | CTSH or RVC(35) |
| 903300      | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.                                                                                                                                         | CTH or RVC(40)  |
| <b>91</b>   | <b>CHAPTER 91<br/>CLOCKS AND WATCHES AND PARTS THEREOF</b>                                                                                                                                                                                                                            |                 |
| <b>9101</b> | <b>Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.</b>                                                                                                                                     |                 |
| 910111      | – – With mechanical display only                                                                                                                                                                                                                                                      | CTH or RVC (40) |
| 910119      | – – Other                                                                                                                                                                                                                                                                             | CTH or RVC (40) |

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| 910121      | -- With automatic winding                                                                                                                                                                                                      | CTH or RVC (40) |
| 910129      | -- Other                                                                                                                                                                                                                       | CTH or RVC (40) |
| 910191      | -- Electrically operated                                                                                                                                                                                                       | CTH or RVC (40) |
| 910199      | -- Other                                                                                                                                                                                                                       | CTH or RVC (40) |
| <b>9102</b> | <b>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.</b>                                                                                                             |                 |
| 910211      | -- With mechanical display only                                                                                                                                                                                                | CTH or RVC (40) |
| 910212      | -- With opto-electronic display only                                                                                                                                                                                           | CTH or RVC (40) |
| 910219      | -- Other                                                                                                                                                                                                                       | CTH or RVC (40) |
| 910221      | -- With automatic winding                                                                                                                                                                                                      | CTH or RVC (40) |
| 910229      | -- Other                                                                                                                                                                                                                       | CTH or RVC (40) |
| 910291      | -- Electrically operated:                                                                                                                                                                                                      | CTH or RVC (40) |
| 910299      | -- Other                                                                                                                                                                                                                       | CTH or RVC (40) |
| <b>9103</b> | <b>Clocks with watch movements, excluding clocks of heading 91.04.</b>                                                                                                                                                         |                 |
| 910310      | -- Electrically operated                                                                                                                                                                                                       | CTH or RVC (40) |
| 910390      | -- Other                                                                                                                                                                                                                       | CTH or RVC (40) |
| 910400      | Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.                                                                                                                            | CTH or RVC (40) |
| <b>9105</b> | <b>Other clocks.</b>                                                                                                                                                                                                           |                 |
| 910511      | -- Electrically operated                                                                                                                                                                                                       | CTH or RVC (40) |
| 910519      | -- Other                                                                                                                                                                                                                       | CTH or RVC (40) |
| 910521      | -- Electrically operated                                                                                                                                                                                                       | CTH or RVC (40) |
| 910529      | -- Other                                                                                                                                                                                                                       | CTH or RVC (40) |
| 910591      | -- Electrically operated                                                                                                                                                                                                       | CTH or RVC (40) |
| 910599      | -- Other                                                                                                                                                                                                                       | CTH or RVC (40) |
| <b>9106</b> | <b>Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).</b> |                 |
| 910610      | -- Time-registers; time-recorders                                                                                                                                                                                              | CTH or RVC (40) |
| 910690      | -- Other:                                                                                                                                                                                                                      | CTH or RVC (40) |
| 910700      | Time switches with clock or watch movement or with synchronous motor                                                                                                                                                           | CTH or RVC (40) |
| <b>9108</b> | <b>Watch movements, complete and assembled.</b>                                                                                                                                                                                |                 |
| 910811      | -- With mechanical display only or with a device to which a mechanical display can be incorporated                                                                                                                             | CTH or RVC (40) |
| 910812      | -- With opto-electronic display only                                                                                                                                                                                           | CTH or RVC (40) |
| 910819      | -- Other                                                                                                                                                                                                                       | CTH or RVC (40) |
| 910820      | -- With automatic winding                                                                                                                                                                                                      | CTH or RVC (40) |
| 910890      | -- Other                                                                                                                                                                                                                       | CTH or RVC (40) |
| <b>9109</b> | <b>Clock movements, complete and assembled.</b>                                                                                                                                                                                |                 |
| 910910      | -- Electrically operated                                                                                                                                                                                                       | CTH or RVC (40) |
| 910990      | -- Other                                                                                                                                                                                                                       | CTH or RVC (40) |
| <b>9110</b> | <b>Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.</b>                                                     |                 |

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| 911011      | – – Complete movements, unassembled or partly assembled (movement sets)                                                                                                    | CTH or RVC (40) |
| 911012      | – – Incomplete movements, assembled                                                                                                                                        | CTH or RVC (40) |
| 911019      | – – Rough movements                                                                                                                                                        | CTH or RVC (40) |
| 911090      | – Other                                                                                                                                                                    | CTH or RVC (40) |
| <b>9111</b> | <b>Watch cases and parts thereof.</b>                                                                                                                                      |                 |
| 911110      | – Cases of precious metal or of metal clad with precious metal                                                                                                             | CTH or RVC (40) |
| 911120      | – Cases of base metal, whether or not gold- or silver-plated                                                                                                               | CTH or RVC (40) |
| 911180      | – Other cases                                                                                                                                                              | CTH or RVC (40) |
| 911190      | – Parts                                                                                                                                                                    | CTH or RVC (40) |
| <b>9112</b> | <b>Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof:</b>                                                                         |                 |
| 911220      | – Cases                                                                                                                                                                    | CTH or RVC (40) |
| 911290      | – Parts                                                                                                                                                                    | CTH             |
| <b>9113</b> | <b>Watch straps, watch bands and watch bracelets, and parts thereof.</b>                                                                                                   |                 |
| 911310      | – Of precious metal or of metal clad with precious metal                                                                                                                   | CTH or RVC (40) |
| 911320      | – Of base metal, whether or not gold- or silver-plated                                                                                                                     | CTH or RVC (40) |
| 911390      | – Other                                                                                                                                                                    | CTH or RVC (40) |
| <b>9114</b> | <b>Other clock or watch parts.</b>                                                                                                                                         |                 |
| 911410      | – Springs, including hairsprings                                                                                                                                           | CTH or RVC (40) |
| 911430      | – Dials                                                                                                                                                                    | CTH or RVC (40) |
| 911440      | – Plates and bridges                                                                                                                                                       | CTH or RVC (40) |
| 911490      | – Other                                                                                                                                                                    | CTH or RVC (40) |
| <b>92</b>   | <b>CHAPTER 92<br/>MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES</b>                                                                                          |                 |
| <b>9201</b> | <b>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.</b>                                                                           |                 |
| 920110      | – Upright pianos                                                                                                                                                           | CTH or RVC(40)  |
| 920120      | – Grand pianos                                                                                                                                                             | CTH or RVC(40)  |
| 920190      | – Other                                                                                                                                                                    | CTH or RVC(40)  |
| <b>9202</b> | <b>Other string musical instruments (for example, guitars, violins, harps):</b>                                                                                            |                 |
| 920210      | – Played with a bow                                                                                                                                                        | CTH or RVC(40)  |
| 920290      | – Other                                                                                                                                                                    | CTH or RVC(40)  |
| <b>9205</b> | <b>Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.</b> |                 |
| 920510      | – Brass-wind instruments                                                                                                                                                   | CTH or RVC(40)  |
| 920590      | – Other:                                                                                                                                                                   | CTH or RVC(40)  |
| 920600      | Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).                                                                              | CTH or RVC(40)  |
| <b>9207</b> | <b>Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).</b>                                 |                 |
| 920710      | – Keyboard instruments, other than accordions                                                                                                                              | CTH or RVC(40)  |
| 920790      | – Other                                                                                                                                                                    | CTH or RVC(40)  |

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| <b>9208</b> | <b>Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.</b>                                              |                |
| 920810      | – Musical boxes                                                                                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| 920890      | – Other:                                                                                                                                                                                                                                                                                                                                      | CTH or RVC(40) |
| <b>9209</b> | <b>Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.</b>                                                                                                                      |                |
| 920930      | – Musical instrument strings                                                                                                                                                                                                                                                                                                                  | CTH or RVC(40) |
| 920991      | – – Parts and accessories for pianos:                                                                                                                                                                                                                                                                                                         | CTH            |
| 920992      | – – Parts and accessories for the musical instruments of heading 92.02                                                                                                                                                                                                                                                                        | CTH            |
| 920994      | – – Parts and accessories for the musical instruments of heading 92.07                                                                                                                                                                                                                                                                        | CTH            |
| 920999      | – – Other                                                                                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| <b>93</b>   | <b>CHAPTER 93<br/>ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF</b>                                                                                                                                                                                                                                                                      |                |
| <b>9301</b> | <b>Military weapons, other than revolvers, pistols and the arms of heading 93.07.</b>                                                                                                                                                                                                                                                         |                |
| 930110      | – Artillery weapons (for example, guns, howitzers and mortars)                                                                                                                                                                                                                                                                                | CTH or RVC(35) |
| 930120      | – Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors                                                                                                                                                                                                                                                   | CTH or RVC(35) |
| 930190      | – Other                                                                                                                                                                                                                                                                                                                                       | CTH or RVC(35) |
| 930200      | Revolvers and pistols, other than those of heading 93.03 or 93.04.                                                                                                                                                                                                                                                                            | CTH or RVC(35) |
| <b>9303</b> | <b>Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).</b> |                |
| 930310      | – Muzzle-loading firearms                                                                                                                                                                                                                                                                                                                     | CTH or RVC(35) |
| 930320      | – Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 930330      | – Other sporting, hunting or target-shooting rifles                                                                                                                                                                                                                                                                                           | CTH or RVC(40) |
| 930390      | – Other                                                                                                                                                                                                                                                                                                                                       | CTH or RVC(35) |
| 930400      | Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.                                                                                                                                                                                                                                  | CTH or RVC(40) |
| <b>9305</b> | <b>Parts and accessories of articles of headings 93.01 to 93.04.</b>                                                                                                                                                                                                                                                                          |                |
| 930510      | – Of revolvers or pistols                                                                                                                                                                                                                                                                                                                     | CTH or RVC(35) |
| 930520      | – Of shotguns or rifles of heading 93.03                                                                                                                                                                                                                                                                                                      | CTH or RVC(40) |
| 930591      | – – Of military weapons of heading 93.01:                                                                                                                                                                                                                                                                                                     | CTH or RVC(40) |
| 930599      | – – Other:                                                                                                                                                                                                                                                                                                                                    | CTH or RVC(40) |

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| <b>9306</b> | <b>Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.</b>                                                                                                       |                |
| 930621      | -- Cartridges                                                                                                                                                                                                                                                                                                   | CTH or RVC(35) |
| 930629      | -- Other                                                                                                                                                                                                                                                                                                        | CTH or RVC(35) |
| 930630      | - Other cartridges and parts thereof:                                                                                                                                                                                                                                                                           | CTH or RVC(40) |
| 930690      | - Other                                                                                                                                                                                                                                                                                                         | CTH or RVC(35) |
| 930700      | Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.                                                                                                                                                                                                      | CTH or RVC(35) |
| <b>94</b>   | <b>CHAPTER 94<br/>FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS</b>                                           |                |
| <b>9401</b> | <b>Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.</b>                                                                                                                                                                                                      |                |
| 940110      | - Seats of a kind used for aircraft                                                                                                                                                                                                                                                                             | CTH            |
| 940120      | - Seats of a kind used for motor vehicles:                                                                                                                                                                                                                                                                      | CTH            |
| 940130      | - Swivel seats with variable height adjustment                                                                                                                                                                                                                                                                  | CTH            |
| 940140      | - Seats other than garden seats or camping equipment, convertible into beds                                                                                                                                                                                                                                     | CTH            |
| 940151      | -- Of bamboo or rattan                                                                                                                                                                                                                                                                                          | CTH            |
| 940159      | -- Other                                                                                                                                                                                                                                                                                                        | CTH            |
| 940161      | -- Upholstered                                                                                                                                                                                                                                                                                                  | CTH            |
| 940169      | -- Other                                                                                                                                                                                                                                                                                                        | CTH            |
| 940171      | -- Upholstered                                                                                                                                                                                                                                                                                                  | CTH            |
| 940179      | -- Other                                                                                                                                                                                                                                                                                                        | CTH            |
| 940180      | - Other seats                                                                                                                                                                                                                                                                                                   | CTH            |
| 940190      | - Parts:                                                                                                                                                                                                                                                                                                        | CTH            |
| <b>9402</b> | <b>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.</b> |                |
| 940210      | - Dentists', barbers' or similar chairs and parts thereof:                                                                                                                                                                                                                                                      | CTH            |
| 940290      | - Other:                                                                                                                                                                                                                                                                                                        | CTH            |
| <b>9403</b> | <b>Other furniture and parts thereof.</b>                                                                                                                                                                                                                                                                       |                |
| 940310      | - Metal furniture of a kind used in offices                                                                                                                                                                                                                                                                     | CTH or RVC(35) |
| 940320      | - Other metal furniture:                                                                                                                                                                                                                                                                                        | CTH or RVC(35) |
| 940330      | - Wooden furniture of a kind used in offices                                                                                                                                                                                                                                                                    | CTH or RVC(35) |
| 940340      | - Wooden furniture of a kind used in the kitchen                                                                                                                                                                                                                                                                | CTH or RVC(35) |
| 940350      | - Wooden furniture of a kind used in the bedroom                                                                                                                                                                                                                                                                | CTH or RVC(35) |
| 940360      | - Other wooden furniture:                                                                                                                                                                                                                                                                                       | CTH or RVC(35) |
| 940370      | - Furniture of plastics:                                                                                                                                                                                                                                                                                        | CTH or RVC(35) |
| 940381      | -- Of bamboo or rattan                                                                                                                                                                                                                                                                                          | CTH or RVC(35) |
| 940389      | -- Other:                                                                                                                                                                                                                                                                                                       | CTH or RVC(35) |

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| 940390      | – Parts:                                                                                                                                                                                                                                                                                  | CTH or RVC(35) |
| <b>9404</b> | <b>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.</b>        |                |
| 940410      | – Mattress supports                                                                                                                                                                                                                                                                       | CTH or RVC(40) |
| 940421      | – – Of cellular rubber or plastics, whether or not covered                                                                                                                                                                                                                                | CTH or RVC(40) |
| 940429      | – – Of other materials:                                                                                                                                                                                                                                                                   | CTH or RVC(40) |
| 940430      | – Sleeping bags                                                                                                                                                                                                                                                                           | CTH or RVC(40) |
| 940490      | – Other:                                                                                                                                                                                                                                                                                  | CTH or RVC(40) |
| <b>9405</b> | <b>Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.</b> |                |
| 940510      | – Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:                                                                                                                                      | CTH or RVC(40) |
| 940520      | – Electric table, desk, bedside or floor-standing lamps:                                                                                                                                                                                                                                  | CTH or RVC(40) |
| 940530      | – Lighting sets of a kind used for Christmas trees                                                                                                                                                                                                                                        | CTH or RVC(40) |
| 940540      | – Other electric lamps and lighting fittings:                                                                                                                                                                                                                                             | CTH or RVC(40) |
| 940550      | – Non-electrical lamps and lighting fittings:                                                                                                                                                                                                                                             | CTH or RVC(40) |
| 940560      | – Illuminated signs, illuminated name-plates and the like:                                                                                                                                                                                                                                | CTH or RVC(40) |
| 940591      | – – Of glass:                                                                                                                                                                                                                                                                             | CTH or RVC(40) |
| 940592      | – – Of plastics:                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| 940599      | – – Other:                                                                                                                                                                                                                                                                                | CTH or RVC(40) |
| 940600      | Prefabricated buildings.                                                                                                                                                                                                                                                                  | CTH or RVC(40) |
| <b>95</b>   | <b>CHAPTER 95<br/>TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF</b>                                                                                                                                                                                                    |                |
| 950300      | Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.                                                                                       | CTH            |
| <b>9504</b> | <b>Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.</b>                                                                                             |                |
| 950420      | – Articles and accessories for billiards of all kinds:                                                                                                                                                                                                                                    | CTH            |
| 950430      | – Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment:                                                                                                                                           | CTH            |
| 950440      | – Playing cards                                                                                                                                                                                                                                                                           | CTH            |
| 950450      | – Video game consoles and machines, other than those of subheading 9504.30                                                                                                                                                                                                                | CTH            |
| 950490      | – Other:                                                                                                                                                                                                                                                                                  | CTH            |
| <b>9505</b> | <b>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes:</b>                                                                                                                                                                                   |                |

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| 950510      | – Articles for Christmas festivities                                                                                                                                                                                                | CTH            |
| 950590      | – Other                                                                                                                                                                                                                             | CTH            |
| <b>9506</b> | <b>Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.</b> |                |
| 950611      | – – Skis                                                                                                                                                                                                                            | CTH or RVC(40) |
| 950612      | – – Ski-fastenings (ski-bindings)                                                                                                                                                                                                   | CTH or RVC(40) |
| 950619      | – – Other                                                                                                                                                                                                                           | CTH or RVC(40) |
| 950621      | – – Sailboards                                                                                                                                                                                                                      | CTH or RVC(40) |
| 950629      | – – Other                                                                                                                                                                                                                           | CTH or RVC(40) |
| 950631      | – – Clubs, complete                                                                                                                                                                                                                 | CTH or RVC(40) |
| 950632      | – – Balls                                                                                                                                                                                                                           | CTH or RVC(40) |
| 950639      | – – Other                                                                                                                                                                                                                           | CTH or RVC(40) |
| 950640      | – Articles and equipment for table-tennis:                                                                                                                                                                                          | CTH or RVC(40) |
| 950651      | – – Lawn-tennis racquets, whether or not strung                                                                                                                                                                                     | CTH or RVC(40) |
| 950659      | – – Other                                                                                                                                                                                                                           | CTH or RVC(40) |
| 950661      | – – Lawn-tennis balls                                                                                                                                                                                                               | CTH or RVC(40) |
| 950662      | – – Inflatable                                                                                                                                                                                                                      | CTH or RVC(40) |
| 950669      | – – Other                                                                                                                                                                                                                           | CTH or RVC(40) |
| 950670      | – Ice skates and roller skates, including skating boots with skates attached                                                                                                                                                        | CTH or RVC(40) |
| 950691      | – – Articles and equipment for general physical exercise, gymnastics or athletics                                                                                                                                                   | CTH or RVC(40) |
| 950699      | – – Other                                                                                                                                                                                                                           | CTH or RVC(40) |
| <b>9507</b> | <b>Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy “birds” (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.</b>           |                |
| 950710      | – Fishing rods                                                                                                                                                                                                                      | CTH or RVC(40) |
| 950720      | – Fish-hooks, whether or not snelled:                                                                                                                                                                                               | CTH or RVC(40) |
| 950730      | – Fishing reels                                                                                                                                                                                                                     | CTH or RVC(40) |
| 950790      | – Other                                                                                                                                                                                                                             | CTH or RVC(40) |
| <b>9508</b> | <b>Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.</b>                                                                                 |                |
| 950810      | – Travelling circuses and travelling menageries                                                                                                                                                                                     | CTH or RVC(40) |
| 950890      | – Other                                                                                                                                                                                                                             | CTH or RVC(40) |
| <b>96</b>   | <b>CHAPTER 96<br/>MISCELLANEOUS MANUFACTURED ARTICLES</b>                                                                                                                                                                           |                |
| <b>9601</b> | <b>Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).</b>                                      |                |
| 960110      | – Worked ivory and articles of ivory                                                                                                                                                                                                | CTH or RVC(40) |
| 960190      | – Other:                                                                                                                                                                                                                            | CTH or RVC(40) |

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| 960200      | Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin. | CTH or RVC(40) |
| <b>9603</b> | <b>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).</b>                                                          |                |
| 960310      | – Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles:                                                                                                                                                                                                                                                    | CTH or RVC(40) |
| 960321      | – – Tooth brushes, including dental-plate brushes                                                                                                                                                                                                                                                                                                                  | CTH or RVC(40) |
| 960329      | – – Other                                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| 960330      | – Artists' brushes, writing brushes and similar brushes for the application of cosmetics                                                                                                                                                                                                                                                                           | CTH or RVC(40) |
| 960340      | – Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers                                                                                                                                                                                                                                                  | CTH or RVC(40) |
| 960350      | – Other brushes constituting parts of machines, appliances or vehicles                                                                                                                                                                                                                                                                                             | CTH or RVC(40) |
| 960390      | – Other:                                                                                                                                                                                                                                                                                                                                                           | CTH or RVC(40) |
| 960400      | Hand sieves and hand riddles.                                                                                                                                                                                                                                                                                                                                      | CTH or RVC(40) |
| 960500      | Travel sets for personal toilet, sewing or shoe or clothes cleaning.                                                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| <b>9606</b> | <b>Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.</b>                                                                                                                                                                                                                                   |                |
| 960610      | – Press-fasteners, snap-fasteners and press-studs and parts therefor:                                                                                                                                                                                                                                                                                              | CTH or RVC(40) |
| 960621      | – – Of plastics, not covered with textile material                                                                                                                                                                                                                                                                                                                 | CTH or RVC(40) |
| 960622      | – – Of base metal, not covered with textile material                                                                                                                                                                                                                                                                                                               | CTH or RVC(40) |
| 960629      | – – Other                                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| 960630      | – Button moulds and other parts of buttons; button blanks:                                                                                                                                                                                                                                                                                                         | CTH or RVC(40) |
| <b>9607</b> | <b>Slide fasteners and parts thereof.</b>                                                                                                                                                                                                                                                                                                                          |                |
| 960711      | – – Fitted with chain scoops of base metal                                                                                                                                                                                                                                                                                                                         | CTH or RVC(40) |
| 960719      | – – Other                                                                                                                                                                                                                                                                                                                                                          | CTH or RVC(40) |
| 960720      | – Parts                                                                                                                                                                                                                                                                                                                                                            | CTH            |
| <b>9608</b> | <b>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.</b>                                    |                |
| 960810      | – Ball point pens:                                                                                                                                                                                                                                                                                                                                                 | CTH or RVC(40) |
| 960820      | – Felt tipped and other porous-tipped pens and markers                                                                                                                                                                                                                                                                                                             | CTH or RVC(40) |
| 960830      | – Fountain pens, stylograph pens and other pens:                                                                                                                                                                                                                                                                                                                   | CTH or RVC(40) |

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| 960840      | – Propelling or sliding pencils                                                                                                                                                                                                      | CTH or RVC(40) |
| 960850      | – Sets of articles from two or more of the foregoing subheadings                                                                                                                                                                     | CTH or RVC(40) |
| 960860      | – Refills for ball point pens, comprising the ball point and ink-reservoir:                                                                                                                                                          | CTH or RVC(40) |
| 960891      | – – Pen nibs and nib points:                                                                                                                                                                                                         | CTH or RVC(40) |
| 960899      | – – Other:                                                                                                                                                                                                                           | CTH or RVC(40) |
| <b>9609</b> | <b>Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.</b>                                                                              |                |
| 960910      | – Pencils and crayons, with leads encased in a rigid sheath:                                                                                                                                                                         | CTH or RVC(40) |
| 960920      | – Pencil leads, black or coloured                                                                                                                                                                                                    | CTH or RVC(40) |
| 960990      | – Other:                                                                                                                                                                                                                             | CTH or RVC(40) |
| 961000      | Slates and boards, with writing or drawing surfaces, whether or not framed.                                                                                                                                                          | CTH or RVC(40) |
| 961100      | Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks. | CTH or RVC(40) |
| <b>9612</b> | <b>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.</b>                                          |                |
| 961210      | – Ribbons:                                                                                                                                                                                                                           | CTH or RVC(40) |
| 961220      | – Ink-pads                                                                                                                                                                                                                           | CTH or RVC(40) |
| <b>9613</b> | <b>Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.</b>                                                                                                |                |
| 961310      | – Pocket lighters, gas fuelled, non-refillable:                                                                                                                                                                                      | CTH or RVC(40) |
| 961320      | – Pocket lighters, gas fuelled, refillable:                                                                                                                                                                                          | CTH or RVC(40) |
| 961380      | – Other lighters:                                                                                                                                                                                                                    | CTH or RVC(40) |
| 961390      | – Parts:                                                                                                                                                                                                                             | CTH            |
| 961400      | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.                                                                                                                                              | CTH or RVC(40) |
| <b>9615</b> | <b>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.</b>                                                                      |                |
| 961511      | – – Of hard rubber or plastics:                                                                                                                                                                                                      | CTH or RVC(40) |
| 961519      | – – Other                                                                                                                                                                                                                            | CTH or RVC(40) |
| 961590      | – Other:                                                                                                                                                                                                                             | CTH or RVC(40) |
| <b>9616</b> | <b>Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.</b>                                                                         |                |
| 961610      | – Scent sprays and similar toilet sprays, and mounts and heads therefor:                                                                                                                                                             | CTH or RVC(40) |
| 961620      | – Powder-puffs and pads for the application of cosmetics or toilet preparations                                                                                                                                                      | CTH or RVC(40) |
| 961700      | Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.                                                                                                                                  | CTH or RVC(40) |

|             |                                                                                                                                                                                                                       |                |
|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 961800      | Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.                                                                                                           | CTH or RVC(40) |
| 961900      | Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.                                                                                                       | CTH or RVC(35) |
| <b>97</b>   | <b>CHAPTER 97<br/>WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES</b>                                                                                                                                                   |                |
| <b>9701</b> | <b>Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.</b> |                |
| 970110      | – Paintings, drawings and pastels                                                                                                                                                                                     | CTH or RVC(35) |
| 970190      | – Other                                                                                                                                                                                                               | CTH or RVC(35) |
| 970200      | Original engravings, prints and lithographs.                                                                                                                                                                          | CTH or RVC(35) |
| 970300      | Original sculptures and statuary, in any material.                                                                                                                                                                    | CTH or RVC(35) |
| 970400      | Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.                                                     | CTH            |
| 970500      | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.                                            | CTH            |
| 970600      | Antiques of an age exceeding one hundred years.                                                                                                                                                                       | CTH            |

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

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

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

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

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

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

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

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

**DECLARATION OF ORIGIN**

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

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

## INSTRUCTIONS FOR FILLING THE DECLARATION OF ORIGIN

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

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